Province of Newfoundland and Labrador

Public Accounts

Volume I

Consolidated Summary Financial Statements

For The Year Ended
31 March 2002

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GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

Department of Finance
Office of the Minister

October, 2002

The Honourable A.M. House, C.M., M.D., FRCPC
Lieutenant-Governor of Newfoundland and Labrador

Sir,

I have the honour to present the Public Accounts of the Province of Newfoundland and Labrador for the financial year ended 31 March 2002.

Respectfully submitted,
Your Honour's obedient servant,

JOAN MARIE AYLWARD
Minister of Finance

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INTRODUCTION

The consolidated summary financial statements of the Province of Newfoundland and Labrador are presented through the publication of the Public Accounts, Volume I. These statements consolidate the financial statements of the Consolidated Revenue Fund with the financial statements of various Crown Corporations, Boards and Authorities, as approved by Treasury Board, which are owned or controlled by, and accountable to, the Government of Newfoundland and Labrador.

These statements are prepared on the accrual basis of accounting in accordance with the Public Sector Accounting Board standards of the Canadian Institute of Chartered Accountants, and as outlined in the significant accounting policies of the Province. They are prepared by the Comptroller General and are audited by the Auditor General, who presents an annual report to the House of Assembly on the results of his audit.

The Public Accounts for the year ended 31 March 2002 consists of three other volumes:

Volume II – Consolidated Revenue Fund Financial Statements presents the financial position of the Fund and the results of its activities.

Volume III – Consolidated Revenue Fund Supplementary Statements and Schedules presents the unaudited summary statements, detailed departmental statements, schedules and notes of the Fund and are prepared on a basis consistent with the Estimates of the Province.

Volume IV – Financial Statements of Crown Corporations, Boards and Authorities presents a reproduction of the available financial statements of the Crown Corporations, Boards and Authorities.

The Public Accounts of the Province are tabled in the House of Assembly in accordance with Section 60 of the *Financial Administration Act*.

Internet Address

The Public Accounts are available on the Internet at:
http:/www.gov.nf.ca/ComptrollerGeneral/publications.htm

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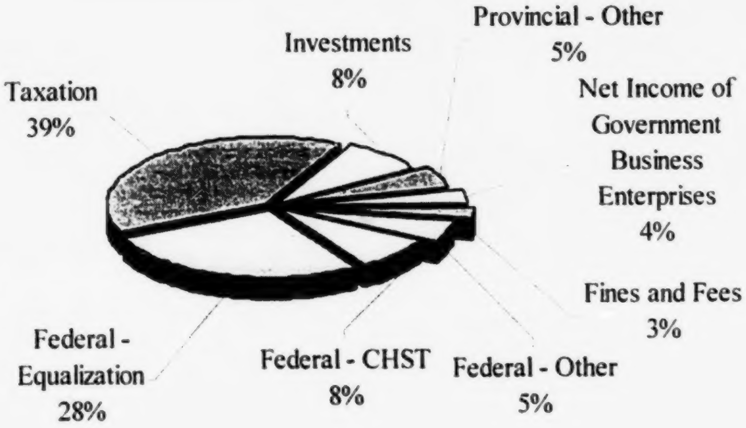
Revenue

Total revenue was $4.05 billion in 2001-2002 which consisted of federal revenues of $1.66 billion and provincial revenues of $2.39 billion.

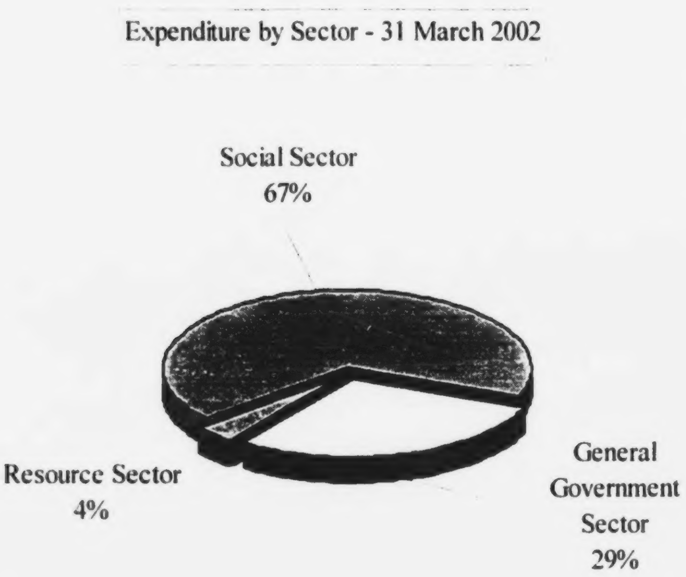
Revenue by Source - 31 March 2002



Federal - 41%, Provincial - 59%

Expenditure

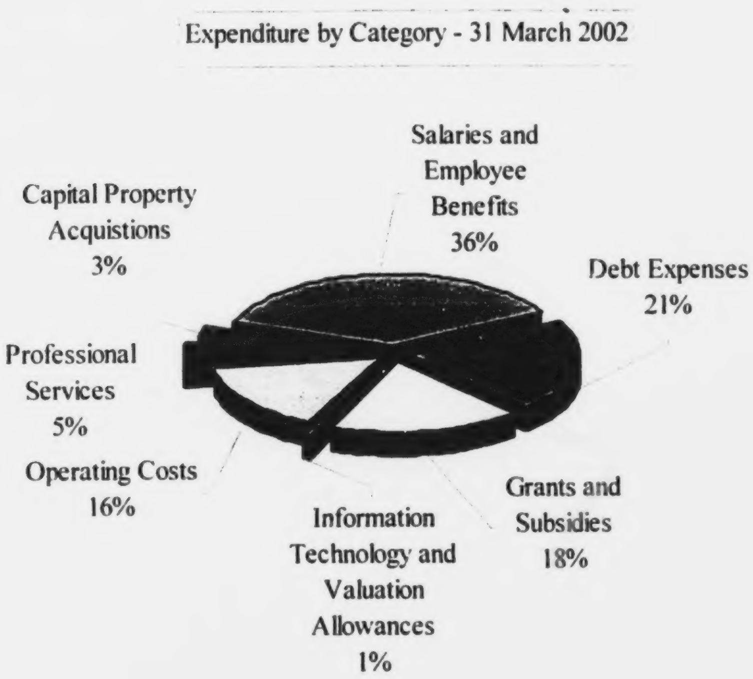
Expenditures for the social sector of $3.03 billion represented approximately two-thirds of all expenditures.



Expenditure by Sector - 31 March 2002

Expenditure

Total expenditure was $4.52 billion in 2001-2002. Salaries and employee benefits of $1.66 billion and debt expenses of $.95 billion represented 57% of this amount.



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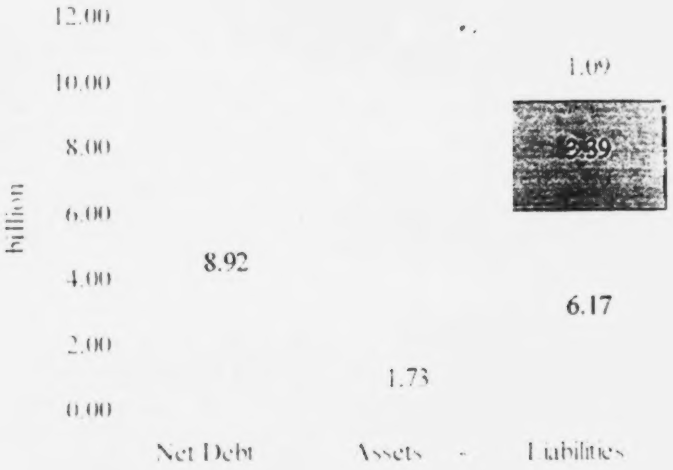
Financial Position

Net debt of $8.92 billion consisted of $10.65 billion in liabilities less $1.73 billion in assets.

Statement of Financial Position - 31 March 2002



Liabilities are comprised of:

Net borrowings of $6.17 billion
Unfunded pension liability of $3.39 billion
Other liabilities of $1.09 billion

Financial Position

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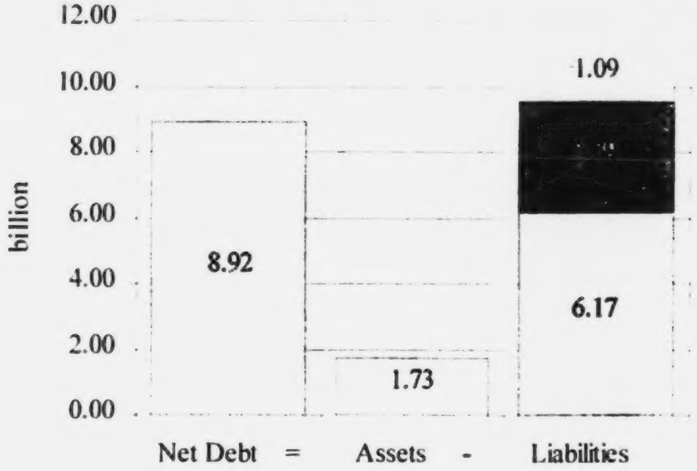
Statement of Financial Position - 31 March 2002



Liabilities are comprised of:

Net borrowings of $6.17 billion
Unfunded pension liability of $3.39 billion
Other liabilities of $1.09 billion

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GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

TREASURY BOARD SECRETARIAT

OFFICE OF THE COMPTROLLER GENERAL

CONFEDERATION BUILDING
ST. JOHN'S

13 September 2002

STATEMENT OF RESPONSIBILITY

These consolidated summary financial statements of the Province are prepared in accordance with the applicable legislation based upon information provided by the various Government departments and the noted Crown corporations, boards and authorities. Where necessary, the information included in these consolidated summary financial statements is based upon best estimates and judgement, taking into account materiality of the amounts. The consolidated summary financial statements in this volume include a Consolidated Statement of Financial Position, a Consolidated Statement of Revenue and Expenditure, a Consolidated Statement of Net Debt, a Consolidated Statement of Changes in Financial Position and notes. Other schedules and notes that are included also form an integral part of these statements. Together they present fairly, in all material respects, the financial position of the Province as at 31 March 2002 and the results of operations for the year then ended.

RONALD A. WILLIAMS, C.A.
Comptroller General

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OFFICE OF THE AUDITOR GENERAL
St. John's, Newfoundland and Labrador

AUDITOR'S REPORT

To the House of Assembly
Province of Newfoundland and Labrador

I have audited the consolidated statement of financial position of the Province of Newfoundland and Labrador as at 31 March 2002 and the consolidated statements of revenue and expenditure, net debt and changes in financial position for the year then ended. These financial statements are the responsibility of Government. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Government, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated summary financial statements present fairly, in all material respects, the financial position of the Province of Newfoundland and Labrador as at 31 March 2002 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies disclosed in Note 1 to the consolidated summary financial statements applied on a basis consistent with that of the preceding year.

JOHN L. NOSEWORTHY, C.A.
Auditor General

St. John's, Newfoundland and Labrador
13 September 2002

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Consolidated Statement of Financial Position
As at 31 March 2002
with comparative figures for 2001

		2002 ($000)	2001 ($000)
	ASSETS		
	Cash and temporary investments (Note 2)	510,174	485,034
Sch. 1	Receivables	306,362	304,620
	Inventories held for resale	12,600	17,022
	Prepaid and deferred charges	29,457	17,538
Sch. 2	Loans, advances and investments	165,065	183,498
Sch. 3	Equity in government business enterprises (Note 1(b))	705,972	703,894
	Total Assets	1,729,630	1,711,606
	NET DEBT		
	Net Debt	8,924,764	8,436,983
	Total Assets and Net Debt	10,654,394	10,148,589
	LIABILITIES		
Sch. 5	Payables, accrued and other liabilities	1,035,458	913,649
	Deferred revenue	59,209	75,577
Sch. 6	Borrowings	6,457,439	6,100,101
	Less: Unamortized unrealized foreign exchange losses (Note 5)	289,349	289,144
		6,168,090	5,810,957
	Unfunded pension liability (Note 4)	3,391,637	3,348,406
	Total Liabilities	10,654,394	10,148,589

Sch. 7	Contingent Liabilities (Note 7)
	Commitments (Note 8)
Sch. 8	Trust Accounts (Note 9)
Sch. 9	Tangible Capital Assets

The accompanying notes and supporting schedules form an integral part of the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Consolidated Statement of Revenue and Expenditure
For the year ended 31 March 2002
with comparative figures for 2001

		2002 ($000)	2001 ($000)
	REVENUE		
Sch. 10	Government of Canada	1,656,795	1,757,240
Sch. 10	Taxation	1,584,343	1,552,769
Sch. 10	Investment	332,724	264,407
Sch. 10	Fees and fines	105,987	127,905
Sch. 10	Other	220,263	198,628
Sch. 10	Total Revenue	3,900,112	3,900,949
	EXPENDITURE		
Sch. 11	General Government Sector	1,312,159	1,314,062
Sch. 11	Resource Sector	179,581	164,980
Sch. 11	Social Sector	3,027,844	2,902,612
Sch. 12	Total Expenditure	4,519,584	4,381,654
Sch. 4	Net Income of Government Business Enterprises	146,378	131,041
	Net Expenditure over Revenue	473,094	349,664

See accompanying notes to the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Consolidated Statement of Net Debt
For the year ended 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Net debt - previously reported	8,436,983	8,087,319
Add (Deduct):		
Prior years' adjustments:		
Government organization changes (Note 11)	14,295	-
Pension plan changes (Note 12)	392	-
Adjusted net debt - beginning of year	8,451,670	8,087,319
Net Expenditure over Revenue	473,094	349,664
Net debt - end of year	8,924,764	8,436,983

See accompanying notes to the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Consolidated Statement of Changes in Financial Position
For the year ended 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Funds provided from (applied to):		
Operations		
Net expenditure over revenue	(473,094)	(349,664)
Add (deduct) non-cash items:		
Amortization of foreign exchange losses (gains)	20,127	(23,420)
Pension costs	186,339	155,736
Valuation allowances	7,753	20,559
Unremitted net income of government business enterprises	(2,078)	28,859
Sinking fund earnings	77,651	(64,425)
Other	21,446	(7,105)
	(161,856)	(239,460)
Financing		
Debt issued	559,032	566,371
Debt retirement	(433,399)	(166,920)
Special purpose funds/Contractors' holdback funds	2,091	(1,795)
Deferred revenue	(154)	(31,048)
Treasury bills issued	3,010,664	1,998,190
Treasury bills redeemed	(2,904,309)	(1,998,038)
Sinking fund contributions	(50,490)	(49,099)
Sinking fund retirement	96,178	16,718
Retirement of pension liabilities	(143,500)	(116,000)
	136,113	218,379
Investing		
Loan repayments	105,963	80,413
Loan advances	(57,317)	(68,633)
Investments	2,517	286
	51,163	12,066
Net cash provided (applied)	25,420	(9,015)
Cash and temporary investments, beginning of year	484,671	493,686
Cash and temporary investments, end of year	510,091	484,671

See accompanying notes to the financial statements.

NOTE

Temporary investments are net of accrued interest of $0.08 million (31 March 2001 - $0.36 million).

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Notes to the Consolidated Financial Statements
For the year ended 31 March 2002

1. Summary of Significant Accounting Policies

(a) The Reporting Entity

The Reporting Entity includes the accounts and financial activities of organizations, as approved by Treasury Board, which are accountable for the administration of their financial affairs and resources either to a Minister of the Government or directly to the Legislature and which are owned or controlled by Government.

A listing of organizations included in these financial statements is provided in Schedule 14.

(b) Method of Consolidation

The accounts of government organizations, except those designated as government business enterprises, are consolidated after adjusting them to a basis consistent with the accounting policies described below. Inter-governmental transactions and balances are eliminated.

A government business enterprise is an organization, included in the reporting entity, that has the financial and operating authority to carry on a business and sell goods and services to individuals and non-government organizations as its principal activity and source of revenue.

Government business enterprises are recorded on the modified equity method. Under this method, the Government's equity in these enterprises is adjusted annually to reflect the net income/loss and other net equity changes of the enterprise without adjusting the enterprise's financial statements to conform with the accounting policies described below. Inter-governmental transactions and balances are not eliminated.

Adjustments are not made to the financial results of government organizations because of fiscal year-ends different than that used for the consolidated entity, unless it would have a significant impact on the consolidated operating results.

(c) Basis of Accounting

(i) *Method*

These financial statements are prepared on the accrual basis of accounting, revenues being recorded when earned and expenditures being recorded when liabilities are incurred, with exceptions made in accordance with the applicable significant accounting policies.

(ii) *Presentation*

The Province follows the expenditure basis of accounting for the preparation of its financial statements.

The Province presents its financial statements using the "net debt" approach. The Province's net debt consists of total liabilities less financial assets.

(iii) *Revenues*

Revenues from the Government of Canada under the federal-provincial fiscal arrangements, Canada Health and Social Transfer and tax collection agreements are based on regular entitlements received for the current year and adjusted against future years' revenues when known.

Other revenues are recorded on an accrual basis.

(iv) *Expenditures*

Expenditures are recorded on an accrual basis.

Pension related costs consist of cost of benefits accrued, interest on the unfunded liability, and amortization of experience gains and losses.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

(v) *Assets*

Temporary investments are recorded at cost or market value, whichever is lower.

Receivables are recorded for all amounts due for work performed and goods or services supplied. Valuation allowances are provided when collection is considered doubtful.

Inventories are comprised of items held for resale and are recorded at the lower of cost or net realizable value.

Loans and advances are recorded at cost. Valuation allowances are recorded to reflect assets at the lower of cost or net recoverable value. Loans made by the Province that are expected to be recovered from future appropriations are accounted for as expenditures by providing valuation allowances. Interest revenue on loans receivable is recognized when earned and ceases when collection is not reasonably assured.

Investments are recorded at cost and are written down when there is a loss in value that is other than a temporary decline.

Equity in government business enterprises represents the net assets of government business enterprises recorded on the modified equity basis as described under note 1 (b) - Method of Consolidation.

Unrealized foreign exchange gains or losses are deferred and amortized on a straight line basis over the remaining term of the debt.

Tangible capital assets held by the Province are valued at cost or estimated cost. Capital asset acquisitions are recorded as expenditures in the year they are acquired.

(vi) *Liabilities*

Payables, accrued and other liabilities are recorded for all amounts due for work performed, goods or services received or for charges incurred in accordance with the terms of a contract.

Deferred revenue represents amounts received but not earned.

Borrowings, except treasury bills, are recorded at the face value and are reported net of sinking funds. Treasury bills are recorded at net proceeds. The Province records foreign-denominated debt in Canadian dollars translated at the exchange rate on the transaction date which is considered to be the issue date; except for the proceeds of hedged transactions which are recorded at the rate as established by the terms of that hedge. Foreign-denominated sinking fund assets are also recorded in Canadian dollars and transactions are translated at the exchange rate used in recording the related debt. At 31 March, foreign debt and sinking funds are adjusted to reflect the exchange rate in effect on that date.

(vii) *Government Transfers*

Government transfers are recognized by the Province as revenues or expenditures in the period during which both the payment is authorized and any eligibility criteria are met.

(viii) *Loan Guarantees*

The Province has guaranteed the repayment of principal and interest on certain debentures and bank loans on behalf of crown corporations, municipalities, private sector companies and certain individuals. A provision for loss is established when it is determined that a payment on guarantee is likely.

2. Cash and Temporary Investments

Cash and temporary investments of $510.2 million, including accrued interest of $0.08 million (31 March 2001 - $0.36 million) consist of investments with financial institutions. These investments are callable or have maturity dates ranging from 14 January 2002 to 6 March 2003 at interest rates which vary from 1.00% to 4.85%.

3. Provision for Guaranteed Debt

An amount of $0.2 million (31 March 2001 - $0.8 million) has been recorded as a provision for possible losses on guaranteed debt. See Schedule 5 - Payables, Accrued and Other Liabilities.

4. Unfunded Pension Liability

Defined Benefits

The Province guarantees defined benefit pension plans for substantially all of its full time employees, and those of its Agencies, Boards and Commissions and for members of its Legislature. The plans are - the Public Service Pension Plan, Teachers' Pension Plan, Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan.

The Plans provide for pensions based on employees' length of service and highest average earnings. Employees contribute a defined percentage of their salary, and the employer generally matches this amount. The plans do not provide for inflation protection. As at 31 March 2002, the plans provided benefits to 16,609 pensioners.

In 1980, the Province of Newfoundland and Labrador Pooled Pension Fund was established by the Pensions Funding Act, with the Minister of Finance as Trustee. This Fund administers all financial activity of these four plans, including the collection of all contributions and the payment of pensions and the investment of funds. The Province guarantees any deficiency in the event assets of a plan are insufficient to meet benefit payments or administration costs.

The following outlines the contribution and benefit formulae for each of the plans:

Contribution and Benefit Formulae

Public Service Pension Plan

Employee contributions are 7.6% of pensionable salary, less a formulated amount representing contributions to the Canada Pension Plan (CPP). A pension benefit is available based on the number of years of pensionable service times 2% of the employee's best five years average salary, reduced by a formulated amount representing CPP earnings for each year since 1967.

Teachers' Pension Plan

Employee contributions are 8.5% of pensionable salary. A pension benefit is available based on the number of years of pensionable service prior to 1 January 1991 times 1/45th of the employee's best five years average salary, plus 2% of the employee's best five years average salary times years of pensionable service after that date, reduced by a formulated amount representing CPP earnings for each year since 1967.

Uniformed Services Pension Plan

Employee contributions are 8.5% of pensionable salary, less a formulated amount representing contributions to the CPP. Grandfathered members contribute an additional 3.5% of salary. A pension benefit is available based on the number of years pensionable service times 2% of the employee's best three years average salary, reduced by a formulated amount representing CPP earnings since 1967. Grandfathered members have higher service accrual pensions in recognition of their higher contributions.

Members of the House of Assembly Pension Plan

Member contributions are 9% of pensionable salary, which includes salary as a Minister, if applicable. A pension benefit is available after serving as a Member in, at least, two General Assemblies and for, at least, five years. The benefit formula is based on years of service expressed as a percentage of the average pensionable salary for the best three years. The percentage varies being 5% for each of the first ten years, 4% for each of the next five years and 2.5% for each of the next two years of service as a Member. For members elected for the first time after 1 April 1998, the percentage is 5% for the first ten years and 2.5% for each of the next ten years. The accrued benefit is reduced by a formulated amount representing CPP earnings for each year since 1967. Ministers receive an additional pension amount calculated similarly, based on service and pensionable salary as a Minister.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Actuarial Valuations

The actuarial valuations which are prepared by the Province's actuaries were based on a number of assumptions about future events, such as interest rates, wage and salary increases, inflation rates and rates of employee turnover, disability and mortality. The assumptions used reflect the Province's best estimates of expected long-term rates and short-terms forecasts. The expected interest and inflation rates follow:

Expected interest rates

The expected average interest rate for the Public Service Pension Plan is 8.0% until 2004 and 7.5% thereafter. The expected rate for the Teachers' Pension Plan is 8.0% for the first six years after the valuation date and 7.5% thereafter. The expected rate for the Uniformed Services Pension Plan is 7.5% projected on a long term basis. The expected rate for the Members of the House of Assembly Pension Plan is 7.5% projected on a long term basis.

Expected inflation rates

The expected inflation rate for the Public Service Pension Plan is 2.5% for the first two years after the valuation date, and 3% for the next five years and 3.5% thereafter. The expected rate for the Teachers' Pension Plan is 2.0% for the first year after the valuation date and 3.5% thereafter. The expected rate for the Uniformed Services Pension Plan is 3.5% projected on a long term basis. The expected rate for the Members of the House of Assembly Pension Plan is 3.5% projected on a long term basis.

The latest actuarial valuations for the Province's pension plans are dated as listed in the following table:

Plan	Valuation Date
Public Service Pension Plan	31 December 1997
Teachers' Pension Plan	31 August 2000
Uniformed Services Pension Plan	31 December 2000
Members of the House of Assembly Pension Plan	31 December 2000

Pension Liability

Details of the pension liability are outlined in the table below. The estimated accrued benefits and the value of the plan assets reported below have been extrapolated by the Province's actuaries to 31 March 2002. The actual results of future valuations may result in variances from these extrapolations.

Plan	Estimated Accrued Benefit Obligation	Fund Assets	Unamortized Experience Gains (Losses) 2002	Net Unfunded Liability 2002	Net Unfunded Liability 2001	Change
	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)
Public Service Pension Plan	2,745.7	1,628.6	338.8	1,455.9	1,456.9	(1.0)
Teachers' Pension Plan	2,614.1	792.8	(115.7)	1,705.6	1,643.5	62.1
Uniformed Services Pension	216.0	20.6	(5.7)	189.7	202.8	(13.1)
MHA Pension Plan	54.1	7.6	(6.1)	40.4	45.6	(5.2)
Total	$5,629.9	$2,449.6	$211.3	$3,391.6	$3,348.8	$42.8

Pension Fund Assets are valued at market.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Special Payments

Pursuant to amendments to the applicable pensions legislation, the Province has agreed to increase its special payments into the Public Service Pension Plan from $40 million to $60 million annually commencing 01 January 2003 and to continue the payment as long as the plan remains unfunded. In addition, the Province has agreed to make special payments of $76 million annually into the Teachers' Pension Plan until the remaining balance of an initial obligation of $815 million plus interest has been paid, as well as to make annual payments of $20 million and $7.5 million to the Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan respectively, for five years commencing 2001-2002.

Experience Gains or Losses

Experience gains or losses are amortized over the estimated average remaining service life of active contributors. The amortization amount is included with pension costs in the financial statements.

Other Pension Plans

Government Money Purchase Pension Plan

The Government Money Purchase Pension Plan was established for employees whose employment status does not qualify them for participation in another of their employer's pension plans. This plan has approximately 20,552 participants. Employees contribute 5% of their salary to the Plan and the Province generally matches this contribution. Each employee will receive an annuity at retirement, the value of which is determined by their accumulated contributions plus investment earnings. This Plan is administered by the Canada Trust Financial Service and at 31 March 2002 assets had a market value of $128.1 million.

Pension Expense

In these statements, pension costs have been determined as the cost of benefits accrued during the period. Interest on the unfunded liability has been accrued for the same period.

The change in the unfunded liability for the current period for each plan is comprised of the following amounts:

Plan	Province's Share of Pension Benefits Earned for the Period	Pension Interest Expense on the Unfunded Liability	Province's Current Period Pension Contributions	Current Period Amortization of Experience Changes	Unfunded Portion of Current Period Pension Change
	($mil)	($mil)	($mil)	($mil)	($mil)
Public Service Pension Plan	27.6	85.6	(91.7)	(22.5)	(1.0)
Teachers' Pension Plan	15.8	138.2	(104.8)	12.9	62.1
Uniformed Services Pension	1.3	14.9	(29.8)	0.5	(13.1)
MHA Pension Plan	0.9	3.7	(10.6)	0.8	(5.2)
Total	$45.6	$242.4	($236.9)	($8.3)	$42.8

Pension interest expense is included with interest as debt expenses in the financial statement. Pension interest expense for 31 March 2001 was $225.2 million.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5. Unamortized Unrealized Foreign Exchange Gains and Losses

Foreign currency debt and sinking funds are translated to Canadian dollars at the exchange rate at 31 March 2002. See Schedule 6 - Borrowings. Details of the effect of these translations at year end are outlined below.

	($mil)
Unrealized foreign exchange gain (loss):	
Debt	(467.0)
Sinking funds	61.6
Net	(405.4)
Total accumulated amortization	116.1
Net unamortized unrealized foreign exchange gain (loss) - 31 March 2002	(289.3)
Net unamortized unrealized foreign exchange gain (loss) - 31 March 2001	(289.1)

The net amortization expense is $20.1 million which represents a debit adjustment (31 March 2001 - $23.4 million - credit adjustment).

6. Debt-Related Risk

The Province, in consultation with its fiscal agents, monitors financial markets (interest and foreign currency rates) in consideration of its existing debt servicing costs and mix of domestic and foreign currency debt. Opportunities to reduce debt servicing costs, while keeping debt-related risk to an acceptable level, are duly considered by the Province.

7. Contingent Liabilities

(a) Guarantees

Guarantees made by the Province amounted to $1.4 billion (31 March 2001 - $1.2 billion). In addition, the Province guaranteed the interest thereon. See Schedule 7 - Contingent Liabilities.

(b) Legal Actions

(i) There has been a number of statements of claim alleging negligence on the part of Government employees and agencies in not preventing abuse while these claimants were under Government care. The Province has also filed a statement against a third party in an attempt to recover monies already paid out for similar claims.

(ii) A Statement of Claim has been served on the Province in its role as the regulator of mortgagor brokers and investment companies.

(iii) A number of claims have been filed against the Province related to general damages and personal claims pursuant to action initiated by the Province.

(iv) Government is suing the Canadian National Railway with regard to the financing of the Newfoundland Dockyard. Canadian National Railway has counterclaimed.

(v) There has been a claim served against the Fisheries Loan Board in respect of loss of business and for damages.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

(c) Other

(i) *PUT Agreement*

In 1993 the Province amended an agreement (the "PUT" Agreement) with a consortium of banks which are involved in financing an extensive Environmental Capital Expenditure Program for the paper mill in Corner Brook. The mill is owned by Corner Brook Pulp and Paper Limited (the Company). This agreement provides that in the event of default on loan payments by the Company, the Province or its nominee will purchase from the banks, if required, the power generating station which is owned by the Company and is located at Deer Lake. The price to be paid shall be the amount by which the lesser of the loan outstanding on the date on which the Divestiture Period commences and $50 million exceeds the Environmental Compliance Deficiency, if any.

In any event, the Province's obligation under this agreement ceased on 31 December 2001.

(ii) *Registrar of the Supreme Court*

The Province of Newfoundland and Labrador guarantees all sums required to discharge the balances of the Registrar of the Supreme Court as administrator, guardian, trustee, etc. (Judicature Act).

(iii) *Pensions*

Pursuant to Section 9 of the Pensions Funding Act, the Province is liable for any deficiency in the Province of Newfoundland and Labrador Pooled Pension Fund covered by that Act. See Note 4.

Pursuant to Section 6 of the Memorial University Pensions Act, the Province is liable for payment of any deficiency in the Memorial University of Newfoundland Pension Fund covered by that Act. As at 31 March 2002, no liability existed.

(iv) *Trust Accounts*

The Province is contingently liable for any shortage that may occur for funds held in trust by the Province. Currently, all obligations held have an offsetting asset.

(v) *Canadian Saltfish Corporation*

On 17 July 1970, the Province entered into an agreement with the Government of Canada for the marketing of saltfish products by the Canadian Saltfish Corporation (the Corporation), pursuant to the Saltfish Act. The Agreement provided that the Province is required to pay to the Government of Canada its proportional share of 50 per cent of the losses to Canada. This share is based on the loss to Canada based on the total value of annual sales of cured fish products applicable to each participating province.

On 19 February 1993 the Government of Canada requested that the Province compensate it for losses incurred to 31 March 1992. The amount which the Government of Canada calculated as the Province's share of the losses is $21.6 million.

This matter is currently under discussion between the Government of Canada and the Province. However, the Province takes the position that for a number of reasons, including the fact that the Corporation engaged in activities beyond its mandate as determined by the Auditor General of Canada and confirmed by the Department of Justice of Canada, that the Province is not liable for the amount claimed.

(vi) *Newfoundland and Labrador Student Loans Program*

Under the loan guarantee component of this Program, the Province has issued guarantees totaling $0.8 million. Under the loan remission component of the Program, the Province is contingently liable for possible remissions totaling $6.7 million. Under the current service provider, the Province is contingently liable for loans issued as of 31 March 2002 totalling $185.8 million. The expected default rate on these loans is 25%-30%.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

8. Commitments

Commitments to outside organizations in respect of contracts entered into before 31 March 2002 amount to $358.6 million, of which $30.1 million is for lease payments, $224.3 million for capital projects, $72.5 million for government's service agreement with xwave Solutions Limited and other agreements of $31.7 million.

These commitments will become liabilities when the terms of the contracts are met. Payments in respect of these contracts and agreements for the Consolidated Revenue Fund are subject to the voting of supply by the Legislature.

9. Trust Accounts

Trust funds are presented as a self-balancing, separate component. Additional information is provided in Schedule 8 - Trust Accounts.

10. Measurement Uncertainty

Measurement uncertainty exists when it is reasonably possible that there could be a material variance between the recognized amount and another reasonably possible amount, as there is whenever estimates are used. Estimates are based on the best information available at the time of preparation of the financial statements and are adjusted annually to reflect new information as it becomes available. Some examples of where measurement uncertainty exists are the accrual of pension obligations, the amortization of foreign exchange gains or losses, the allowance for guaranteed debt and provision for debt repayment.

11. Government Organization Changes

The net debt at 31 March 2002 has been increased by $14.3 million to reflect the change to the prior year's amounts in the 31 March 2002 financial statements of certain entities. This change has been applied retroactively without restatement.

12. Pension Plan Changes

The unfunded pension plan liability and net debt at 31 March 2002 have been increased by $0.4 million as a result of a plan amendment related to a new valuation at 31 December 2000 for the Uniformed Services Pension Plan. This change has been applied retroactively without restatement.

13. Reconcilation of Cash Results to Consolidated Accrual Results

Schedule 13 has been added to provide a reconciliation of the actual Cash Deficit as per Volume III to the actual Accrued Consolidated Deficit for 31 March 2002 with comparative figures for 31 March 2001.

14. Comparatives

Certain of the 31 March 2001 financial statement figures have been restated to be consistent with the 31 March 2002 statement presentation.

15. Additional Notes

In addition to the aforementioned, there are various other notes disclosed in the schedules which follow.

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Schedule I

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Receivables
As at 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Accounts receivable	209,093	242,263
Taxes receivable	154,009	129,265
Due from Government of Canada	37,638	34,819
	400,740	406,347
Less: Provision for doubtful accounts	94,378	101,727
	306,362	304,620

Schedule 2

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Loans, Advances and Investments
As at 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Loans and Advances		
Municipalities	290,658	283,275
Commercial	66,646	80,936
Other	39,011	30,867
Housing	21,304	66,158
Fishing	14,013	17,671
Farming	6,393	7,814
	438,025	486,721
Less: Provision for loan repayments through future appropriations	252,169	271,985
Provision for doubtful loans and advances	75,713	88,896
	110,143	125,840
Investments		
Water rights held in Labrador (Note)	30,000	30,000
Equity investments	22,029	21,351
Government of Canada Coupon investments	19,890	24,149
CHC Composites Inc.	9,500	9,500
ACF Equity Atlantic Inc.	2,231	1,673
Other investments	1,876	1,070
Mineral Resources Corporation	640	640
Terra Nova Shoes Limited	435	735
Atlantic Ocean Farms Limited	290	290
	86,891	89,408
Less: Provision for write-down of investments	31,969	31,750
	54,922	57,658
	165,065	183,498

NOTE

Pursuant to an agreement dated 24 November 1978, the Lower Churchill Development Corporation Limited (LCDC) has the option of purchasing Newfoundland and Labrador Industrial Development Corporation's water rights to the Lower Churchill River in consideration for the issuance of 3,000 Class B common shares without nominal or par value. This option was to expire 24 November 1996 but has been extended to 24 November 2002. LCDC was incorporated under The Companies Act (Newfoundland) and is owned 51% by Newfoundland and Labrador Hydro and 49% by the Government of Canada. LCDC was established with the objective of developing all or part of the hydro-electric potential of the Lower Churchill Basin.

Schedule 3

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Equity in Government Business Enterprises
As at 31 March 2002
with comparative figures for 2001

	Nfld. Liquor Corporation 31 Mar 2002	Nfld. and Labrador Hydro 31 Dec 2001	Total 2002	Total 2001
	($000)	($000)	($000)	($000)
Equity - beginning of year	35,294	668,600	703,894	732,753
Net income for year	92,978	53,400	146,378	131,041
Capital transactions				
Transfers to government	(91,000)	(53,300)	(144,300)	(159,900)
Equity - end of year	37,272	668,700	705,972	703,894
Equity represented by:				
Assets:				
Cash and temporary investments	14,309	3,000	17,309	13,931
Receivables	7,576	67,800	75,376	75,288
Inventories	23,297	46,300	69,597	71,377
Prepaid and deferred charges	555	234,200	234,755	188,006
Investments	-	5,200	5,200	9,300
Capital assets	7,249	1,838,000	1,845,249	1,794,956
Total Assets	52,986	2,194,500	2,247,486	2,152,858
Liabilities:				
Accounts payable and accruals	15,514	102,700	118,214	104,464
Other deferred liabilities	-	10,000	10,000	9,000
Borrowings	200	1,398,300	1,398,500	1,319,900
Bank indebtedness	-	-	-	800
Total Liabilities	15,714	1,511,000	1,526,714	1,434,164
Non-controlling interest	-	14,800	14,800	14,800
Equity	37,272	668,700	705,972	703,894

Schedule 4

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Net Income of Government Business Enterprises
For the year ended 31 March 2002
with comparative figures for 2001

	Nfld. Liquor Corporation 31 Mar 2002 ($000)	Nfld. and Labrador Hydro 31 Dec 2001 ($000)	Total 2002 ($000)	Total 2001 ($000)
Revenue:				
Revenue from operations	159,093	397,100	556,193	538,545
Expenses:				
Expenses from operations	66,115	332,600	398,715	396,904
Transfers to government	-	11,100	11,100	10,600
Total Expenses	66,115	343,700	409,815	407,504
Net income	92,978	53,400	146,378	131,041

Schedule 5

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Payables, Accrued and Other Liabilities
As at 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Accrued salaries and employee benefits	430,195	386,765
Accounts payable	247,798	211,199
Accrued interest payable	208,390	225,297
Due to municipalities	60,556	20,188
Long-term leases	48,106	53,850
Other	34,918	14,547
Due to Government of Canada	5,325	1,041
Provision for guaranteed debt	170	762
	1,035,458	913,649

Schedule 6

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Borrowings
As at 31 March 2002
with comparative figures for 2001

	2002				2001
	Total Borrowings ($000)	Sinking Fund Balance ($000)	Net Borrowings ($000)	Interest Rate Range (%)	Net Borrowings ($000)
Consolidated Revenue Fund					
Treasury bill borrowings	491.475	-	491.475	1.93-2.31	385.121
General debentures	5.381.817	778.809	4.603.008	3.25-13.50	4.526.581
Government of Canada	633.661	184.145	449.516	5.89-16.53	262.277
Other	200.000	-	200.000	prime-4.61	247.032
	6.706.953	962.954	5.743.999		5.421.011
Newfoundland and Labrador Municipal Financing Corporation					
General debentures	387.015	43.254	343.761	2.75-12.75	333.656
Newfoundland and Labrador Housing Corporation					
Demand loans	11.186	-	11.186	prime	14.369
General debentures	30.583	-	30.583	6.22	31.180
Other	41.522	-	41.522	2.59-7.75	83.329
	83.291	-	83.291		128.878
Other Debt					
Health Care organizations	231.404	766	230.638	prime-11.00	201.379
Miscellaneous	55.750	-	55.750	prime-10.75	15.177
	287.154	766	286.388		216.556
Total	7.464.413	1.006.974	6.457.439		6.100.101

See accompanying notes.

NOTES TO THE SCHEDULE OF BORROWINGS

As at 31 March 2002

1. **Borrowings**

Borrowings and unamortized foreign exchange losses, by major currency, and sinking funds as at 31 March 2002 are as follows:

Major Currencies	Foreign Borrowings	Exchange Rate	Canadian $	Unamortized Foreign Exchange Losses	Net
	(000)		(000)	(000)	(000)
Swiss	300,000	0.9480000	284,400	5,311	279,089
U.S.	1,150,000	1.5942000	1,833,330	332,429	1,500,901
			2,117,730	337,740	1,779,990
Canadian			5,346,683		5,346,683
		Sub-total	7,464,413	337,740	7,126,673
Less: Foreign sinking funds			275,432	48,391	227,041
Less: Canadian sinking funds			731,542		731,542
		Total	6,457,439	289,349	6,168,090

2. **Contribution and Repayment Requirements**

Sinking fund contribution and principal repayment requirements by major currency in Canadian dollars are as follows:

	U.S. (000)	Swiss (000)	Canadian (000)	Total (000)
2002-2003	14,700	144,400	17,152	176,252
2003-2004	14,700	0	35,668	50,368
2004-2005	14,700	0	249,455	264,155
2005-2006	14,700	0	158,180	172,880
2006-2007	14,700	0	46,691	61,391
2007-2040	144,300	0	1,735,915	1,880,215
	217,800	144,400	2,243,061	2,605,261

3. **Foreign Exchange Loss**

The foreign exchange loss which has been recognized on the Statement of Revenue and Expenditure is $20.1 million.

4. **Sensitivity Analysis**

An increase/decrease of one cent in the foreign exchange rates at 31 March 2002 would result in an increase/decrease in foreign borrowings of $14.5 million.

Schedule 7

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Contingent Liabilities
As at 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Guaranteed Debentures		
Newfoundland and Labrador Hydro	1,319,944	1,161,453
Municipalities	1,276	1,420
Newfoundland Liquor Corporation	209	314
	1,321,429	1,163,187
Guaranteed Bank Loans		
Fisheries	30,315	25,133
Mortgages	4,649	4,999
Other corporations	1,641	1,149
Municipalities	580	1,116
	37,185	32,397
Other Guarantees		
Other	7,000	7,000
	1,365,614	1,202,584

NOTE

Limit of Loan Guarantees: Guaranteed Debentures - $1,321.4 million; Guaranteed Bank Loans - $44.4 million; Other Guarantees - $42.8 million.

Schedule 8

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Trust Accounts
As at 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Registrar of the Supreme Court	22,144	23,192
Newfoundland Government Fund	19,000	19,000
Commercial and Corporate Affairs Trust	5,771	5,096
Teachers' Accrued Salary Trust Account	4,507	4,514
Patients' Funds Held in Trust	2,838	2,996
Federal/Provincial Contractors' Security Account	1,950	1,257
Consolidated Tender Account	997	1,081
Other Trust Accounts	981	898
Homes for Special Care	646	645
Provincial Courts Trust Account	328	1,199
	59,162	59,878

NOTE

The Workplace Health Safety and Compensation Commission (the Commission) is considered to be a form of trust. For the most recent fiscal year ended 31 December 2001, the Commission reported a deficit of $7.7 million (31 December 2000 - deficit of $22.2 million) and an unfunded liability of $200.0 million (31 December 2000 - $202.3 million). Under legislation, no liability on behalf of the Province has been established. The Commission's Financial Statements are reproduced in Volume IV of the Public Accounts.

Schedule 9

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Tangible Capital Assets
As at 31 March 2002

		Estimated Original Cost			Accumulated Amortization			
Category	Estimated Useful Life	Balance 31 March 2001	Additions Net of Disposals 2002	Balance 31 March 2002	Balance 31 March 2001	Amort. Net of Disposals 2002	Balance 31 March 2002	Net Book Value 31 March 2002
	(years)	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)
Buildings	40	1,593.7	266.7	1,860.4	356.5	196.6	553.1	1,307.3
Marine vessels & aircraft	20	88.0	(13.7)	74.3	28.4	18.9	47.3	27.0
Equipment & machinery	4-20	527.1	76.7	603.8	308.2	44.7	352.9	250.9
Infrastructure	20-40	2,394.6	1,255.4	3,650.0	2,359.9	645.8	3,005.7	644.3
Computer software	7	45.5	(18.3)	27.2	33.2	(16.8)	16.4	10.8
Total		4,648.9	1,566.8	6,215.7	3,086.2	889.2	3,975.4	2,240.3

Amortization Net of Disposals 2002 of $889.2 million includes an estimated $122.8 million for amortization expense for the fiscal year ended 31 March 2002. The remaining $766.4 million is a result of a transitional adjustment for improvements to the tangible capital asset policies and reporting.

See accompanying notes.

NOTES TO THE SCHEDULE OF TANGIBLE CAPITAL ASSETS
As at 31 March 2002

1. **Tangible Capital Assets**

Tangible capital assets are reported as expenditures in the year the assets are acquired. This schedule is provided to inform users of the tangible capital assets on hand and available for use by the Province. Tangible capital assets that meet the minimum thresholds for the appropriate categories included.

2. **Amortization**

The historic cost of the assets is estimated in many cases, and amortization is calculated on a straight line basis over the following useful lives:

Asset	Estimated Useful Life
Buildings	40 years
Marine vessels & aircraft	
Marine vessels	20 years
Aircraft	20 years
Equipment & machinery	
Heavy machinery and equipment	20 years
Snow removal equipment	10 years
Office/other machinery and equipment	10 years
Vehicles	5 years
Computer hardware	4 years
Infrastructure	
Roads	20 years
Airstrips	20 years
Marine facility infrastructure	20 years
other infrastructure assets	20 years
Land	indefinite
Bridges	40 years
Computer software	7 years

3. **Work In Progress**

Work in progress is considered to be a tangible capital asset, however it is not included on the schedule, as the applicable assets are not yet available for use. Government currently has a number of projects under construction or development. A total of $191.1 million as been spent on these projects to date.

4. **Historical or Cultural Assets**

Certain assets which have historical or cultural value belonging to the Province are not included in this schedule. Such assets consist of buildings such as Government House, Commissariat House and the Colonial Building and works of art, with an estimated cost of approximately $3.8 million.

5. **Transition Adjustments**

As a result of government implementing a new tangible capital asset system and new policies and procedures, the information in the Schedule has been updated. The ending balances for 31 March 2001 were not adjusted to facilitate the transition. Any necessary adjustments have been incorporated in "Additions Net of Disposals" and "Amortization Net of Disposals" columns. Additions Net of Disposals of $1,566.8 million includes $152.3 million in additions for the fiscal year ended 31 March 2002 and $1,414.5 million for adjustments, due to change in tangible capital asset policies and reporting.

For the current year, the accounting policies for tangible capital assets of the organizations in the Government Reporting Entity have not been adjusted to conform with the policies of the Consolidated Revenue Fund. This issue will be addressed in future Public Accounts.

Schedule 10

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Revenue
For the year ended 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Government of Canada		
Equalization	1,117,374	1,197,184
Canada health and social transfer	333,805	330,727
Cost-shared programs	187,076	181,449
Other	18,540	47,880
	1,656,795	1,757,240
Taxation		
Personal income tax	607,164	624,675
Sales tax	556,368	497,852
Other	234,281	224,415
Gasoline tax	131,624	130,393
Corporate income tax	54,906	75,434
	1,584,343	1,552,769
Investment		
Other	194,023	106,381
Sinking fund earnings	78,513	91,291
Interest	60,188	66,735
	332,724	264,407
Fees and Fines		
Fees	97,327	120,368
Fines	8,660	7,537
	105,987	127,905
Other	220,263	198,628
	3,900,112	3,900,949

Schedule 11

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Expenditure by Department
For the year ended 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
General Government Sector		
Consolidated Fund Services	809,034	793,894
Executive Council	28,872	28,236
Finance	87,287	104,286
Government Services and Lands	28,736	26,709
Labrador and Aboriginal Affairs	6,673	5,693
Legislature	12,720	11,727
Public Service Commission	3,038	2,326
Works, Services and Transportation	335,799	341,191
	1,312,159	1,314,062
Resource Sector		
Environment	13,335	9,204
Fisheries and Aquaculture	11,999	10,645
Forest Resources and Agrifoods	47,194	44,715
Industry, Trade and Rural Development	46,830	48,103
Mines and Energy	17,680	15,189
Tourism, Culture and Recreation	42,543	37,124
	179,581	164,980
Social Sector		
Education	567,717	537,140
Health and Community Services	1,558,334	1,476,766
Human Resources and Employment	260,458	266,790
Justice	139,013	129,233
Labour	6,396	5,660
Municipal and Provincial Affairs	233,457	227,889
Youth Services and Post Secondary Education	262,469	259,134
	3,027,844	2,902,612
	4,519,584	4,381,654

NOTE

Expenditure by Department includes expenditures by organizations in the government reporting entity which report to that department.

Schedule 12

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Expenditure by Object
For the year ended 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Salaries and employee benefits	1,656,730	1,541,689
Debt expenses	948,061	951,437
Grants and subsidies	819,918	793,490
Operating costs	710,964	696,214
Professional services	204,180	198,723
Capital property acquisitions	142,425	149,540
Information technology	29,553	30,002
Valuation allowances	7,753	20,559
	4,519,584	4,381,654

Schedule 13

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Reconciliation of Cash Results to Consolidated Accrual Results
For the year ended 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Surplus (Deficit) - Actuals (cash)	(47,250)	(26,061)
Surplus (Deficit) - Actuals (consolidated accrual)	(473,094)	(349,664)
Change in deficit (Note 1)	(425,844)	(323,603)

The change in deficit is comprised of the following

	2002	2001
Consolidated Revenue Fund: (Note 2)		
Sinking fund earnings	(81,790)	59,188
Accrued pension costs - interest	(242,386)	(225,196)
Accrued pension costs - other	56,047	69,460
Amortization of foreign exchange losses	(25,200)	(18,235)
Other debt expenses	(4,332)	(28,390)
Bad debt expenses	(11,324)	(27,704)
Accrued revenues and expenses	(21,499)	76,316
	(330,484)	(94,561)
Other entities: (Note 3)		
Health care sector	(17,607)	(103,509)
Education sector	(32,864)	(41,153)
General Government sector	(44,889)	(84,380)
	(95,360)	(229,042)
Change in deficit	(425,844)	(323,603)

See accompanying notes.

NOTES TO THE RECONCILIATION OF CASH RESULTS TO CONSOLIDATED ACCRUAL RESULTS

For the year ended 31 March 2002

1. Reconciliation of Cash Results to Consolidated Accrual Results

This schedule reconciles the cash deficit of the Consolidated Revenue Fund to the accrual deficit on a consolidated basis. The change shown consists of year end accrual adjustments for the Consolidated Revenue Fund and accounting policy adjustments to the annual results of government organizations.

2. Consolidated Revenue Fund

Sinking fund earnings represent the interest earned on the sinking funds during the year less the sinking fund income returned to the Province from the sinking funds retired.

Accrued pension costs (interest) represent the net interest expense on the unfunded pension liability.

Accrued pension costs (other) represent primarily the employer contributions that exceeded the current service costs.

Amortization of foreign exchange losses represent the amortization of the unrealized foreign exchanges losses.

Other debt expenses represent primarily the change in the accrued interest expense on the debt and capital leases.

Bad debt expenses represent the net increase in the allowance for doubtful accounts receivables, loans, investments, and guarantees made by the Province.

Accrued revenues and expenses represent all other changes in revenues and expenses during the year, e.g. equalization, sales tax, salaries and benefits.

3. Other entities

This represents the accrual deficits of all other government organizations after adjustments have been made to conform to accounting policies of the Province, e.g. expenditure of capital assets versus capitalization of these assets.

The General Government sector adjustment includes the above and reverses the cash received by the Province for Newfoundland and Labrador Hydro and Newfoundland Liquor Corporation and records the net income of these entities.

Schedule 14

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Government Reporting Entity
For the year ended 31 March 2002

GOVERNMENT ORGANIZATIONS

J	Avalon East School Board
	Avalon Health Care Institutions Board
J	Avalon West School District
J	Baie Verte, Central, Connaigre School District
	Board of Commissioners of Public Utilities
	Bull Arm Site Corporation
J	Burin Peninsula School Board
	C.A. Pippy Park Commission
	Central East Health Care Institutions Board
	Central Regional Health and Community Services Board
	Central West Health Corporation
	College of the North Atlantic
J	Conseil Scolaire Francophone Provincial de Terra-Neuve et du Labrador
	Consolidated Revenue Fund
J	Cormack Trail School Board
J	Corner Brook - Deer Lake - St. Barbe School District
D	Credit Union Deposit Guarantee Corporation
	Eastern Health and Community Services Board
	Enterprise Newfoundland and Labrador Corporation
	Farm Development Loan Board
	Fisheries Loan Board of Newfoundland and Labrador
	Grenfell Regional Health Services Board
	Health Care Corporation of St. John's
	Health Labrador Corporation
	Heritage Foundation of Newfoundland and Labrador
	Hotel Buildings Limited
J	Labrador School Board
	Labrador Transportation Initiative Fund
J	Lewisporte/Gander School District
	Livestock Owners Compensation Board
A	Marble Mountain Development Corporation
A	Marble Mountain Management Corporation
	Multi-Materials Stewardship Board
	Municipal Assessment Agency Inc.
D	Newco IV Corporation
	Newfoundland and Labrador Arts Council
	Newfoundland and Labrador Centre for Health Information
	Newfoundland and Labrador Crop Insurance Agency
	Newfoundland and Labrador Education Investment Corporation
	Newfoundland and Labrador Farm Products Corporation

GOVERNMENT REPORTING ENTITY (continued)

GOVERNMENT ORGANIZATIONS

	Newfoundland and Labrador Film Development Corporation
	Newfoundland and Labrador Heritage Corporation
	Newfoundland and Labrador Housing Corporation
	Newfoundland and Labrador Industrial Development Corporation
	Newfoundland and Labrador Legal Aid Commission
	Newfoundland and Labrador Municipal Financing Corporation
N	Newfoundland and Labrador Petroleum Products Pricing Commission
	Newfoundland and Labrador Student Investment and Opportunity Corporation
	Newfoundland Hardwoods Limited
	Newfoundland Ocean Enterprises Limited
J	Northern Peninsula/Labrador South School Board
	Peninsulas Health Care Corporation
	Provincial Advisory Council on the Status of Women
	Provincial Information and Library Resources Board
	Provincial Perinatal Program
D	Public Accountants Licensing Board
	Public Health Laboratory
	Special Celebrations Corporation of Newfoundland and Labrador, Inc.
	St. John's Nursing Home Board
	St. John's Regional Health and Community Services Board
	The John Cabot (1997) 500th Anniversary Corporation
	The Newfoundland Cancer Treatment and Research Foundation
J	Vista School District
	Western Health Care Corporation
	Western Regional Health and Community Services Board

GOVERNMENT BUSINESS ENTERPRISES

D	Newfoundland and Labrador Hydro
	Newfoundland Liquor Corporation

LEGEND

A	These entities have a year end of 30 April.
J	These entities have a year end of 30 June.
D	These entities have a year end of 31 December.
N	This entity is new to the reporting entity for 31 March 2002.

NOTE

The financial statements for 31 March 2001 represented the Advisory Council on the Economy's final financial position and results of operations.

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Province of Newfoundland and Labrador

Public Accounts

Volume II

Consolidated Revenue Fund Financial Statements

For The Year Ended 31 March 2002

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GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

Department of Finance
Office of the Minister

October, 2002

The Honourable A.M. House, C.M., M.D., FRCPC
Lieutenant-Governor of Newfoundland and Labrador

Sir,

I have the honour to present the Public Accounts of the Province of Newfoundland and Labrador for the financial year ended 31 March 2002.

Respectfully submitted,
Your Honour's obedient servant,

JOAN MARIE AYLWARD
Minister of Finance

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INTRODUCTION

The *Financial Administration Act* requires that all revenues over which the Legislature has power of appropriation shall form one Consolidated Revenue Fund. The financial statements of the Consolidated Revenue Fund of the Province of Newfoundland and Labrador are presented through the publication of the Public Accounts, Volume II.

These statements are prepared on the accrual basis of accounting in accordance with the Public Sector Accounting Board standards of the Canadian Institute of Chartered Accountants, and as outlined in the significant accounting policies of the Province. They are prepared by the Comptroller General and are audited by the Auditor General, who presents an annual report to the House of Assembly on the results of his audit. Comparisons are made to the Estimates.

The Public Accounts for the year ended 31 March 2002 consists of three other volumes:

Volume I - Consolidated Summary Financial Statements presents the summary financial statements which consolidate the financial statements of the Consolidated Revenue Fund with the financial statements of various Crown Corporations, Boards and Authorities, as approved by Treasury Board, which are owned or controlled by, and accountable to, the Government of Newfoundland and Labrador.

Volume III - Consolidated Revenue Fund Supplementary Statements and Schedules presents the unaudited summary statements, detailed departmental statements, schedules and notes of the Fund and are prepared on a basis consistent with the Estimates of the Province.

Volume IV- Financial Statements of Crown Corporations, Boards and Authorities presents a reproduction of the available financial statements of the Crown Corporations, Boards and Authorities.

The Public Accounts of the Province are tabled in the House of Assembly in accordance with Section 60 of the *Financial Administration Act*.

Internet Address

The Public Accounts are available on the Internet at:
http://www.gov.nf.ca/ComptrollerGeneral/publications.htm

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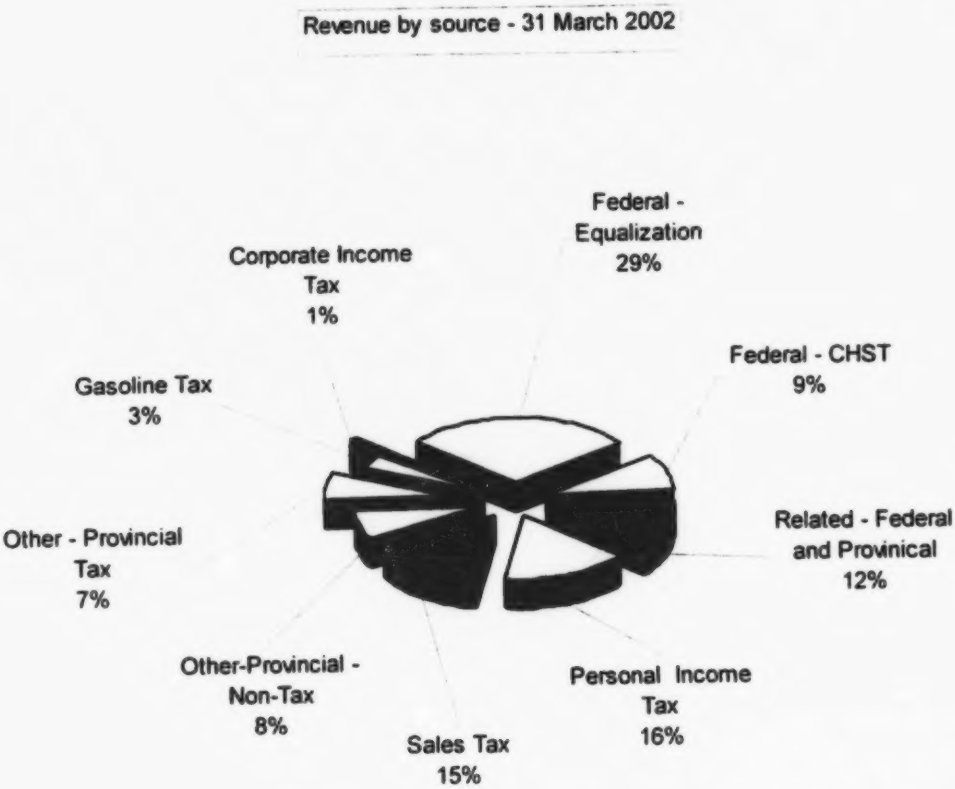
Revenue

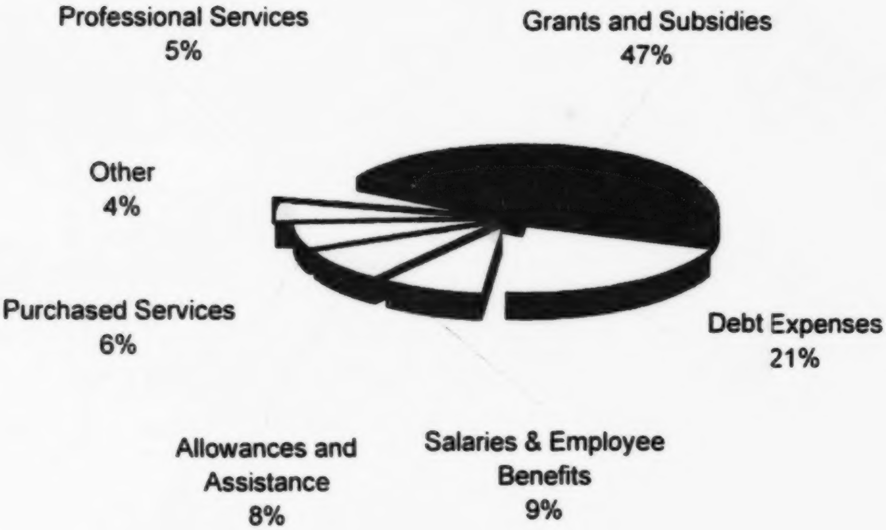
Total revenue was $3.82 billion in 2001-2002 which consisted of federal revenues of $1.58 billion and provincial revenues of $2.24 billion.



Expenditure

Total expenditure was $4.20 billion in 2001-2002. Grants and subsidies of $1.98 billion and debt expenses of $.88 billion represented 68% of this amount.

Expenditure by category - 31 March 2002



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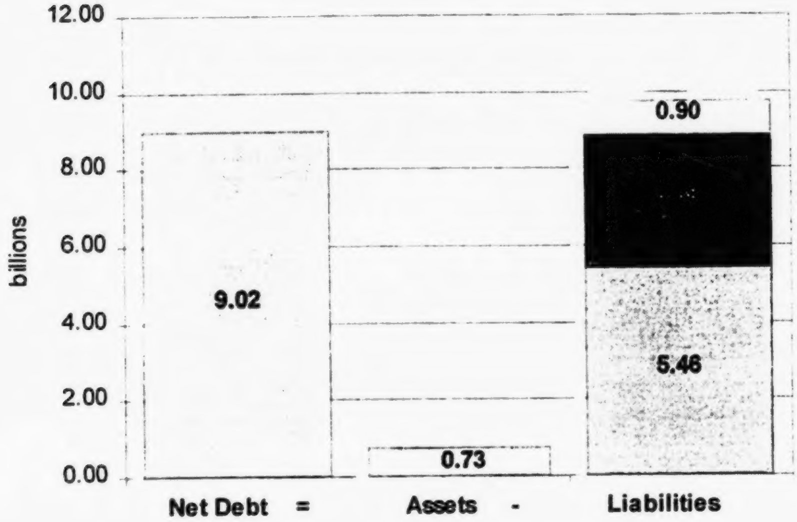
Financial Position

Net debt of $9.02 billion consisted of $9.75 billion in liabilities less $.73 billion in assets.

Statement of Financial Position - 31 March 2002



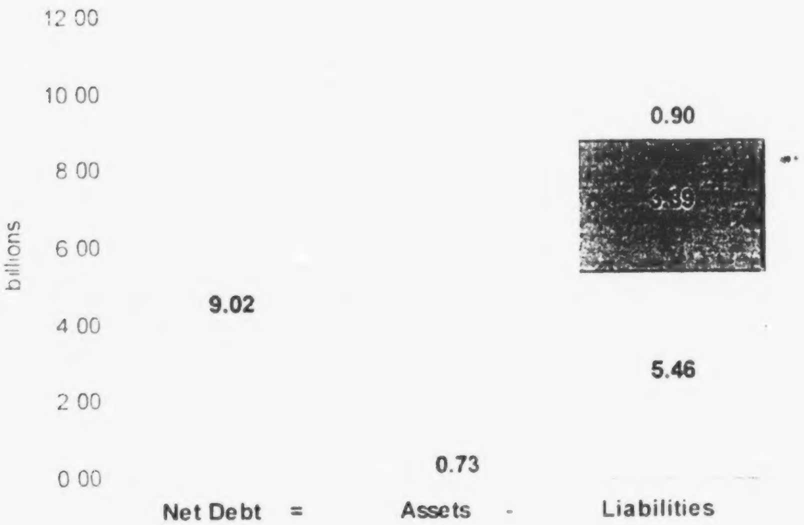
Liabilities are comprised of:

Net borrowings of $5.46 billion
Unfunded pension liability of $3.39 billion
Other liabilities of $.90 billion

Financial Position

Net debt of $9.02 billion consisted of $9.75 billion in liabilities less $.73 billion in assets.

Statement of Financial Position - 31 March 2002



Liabilities are comprised of:

Net borrowings of $5.46 billion
Unfunded pension liability of $3.39 billion
Other liabilities of $.90 billion

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GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

TREASURY BOARD SECRETARIAT

OFFICE OF THE COMPTROLLER GENERAL

CONFEDERATION BUILDING
ST. JOHN'S

06 September 2002

STATEMENT OF RESPONSIBILITY

These summary financial statements of the Consolidated Revenue Fund are prepared in accordance with the requirements of the *Financial Administration Act* based upon information provided by the various Government departments. Where necessary, the information included in these summary financial statements is based upon best estimates and judgement, taking into account materiality of the amounts. The summary financial statements in this volume include a Statement of Financial Position, a Statement of Net Debt, a Statement of Revenue and Expenditure, a Statement of Changes in Financial Position and notes. Other schedules and notes that are included also form an integral part of these statements. Together they present fairly, in all material respects, the financial position of the Province's Consolidated Revenue Fund as at 31 March 2002 and the results of operations for the year then ended.

RONALD A. WILLIAMS, C.A.
Comptroller General

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OFFICE OF THE AUDITOR GENERAL
St. John's, Newfoundland and Labrador

AUDITOR'S REPORT

To the House of Assembly
Province of Newfoundland and Labrador

I have audited the statement of financial position of the Consolidated Revenue Fund of the Province of Newfoundland and Labrador as at 31 March 2002 and the statements of net debt, revenue and expenditure and changes in financial position for the year then ended. These financial statements are the responsibility of Government. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Government, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Consolidated Revenue Fund as at 31 March 2002 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

The accompanying financial statements have been prepared to present the results of the Consolidated Revenue Fund in relation to its budget for the year ended 31 March 2002. Significant financial activities of Government occur outside the Consolidated Revenue Fund. Most of these activities together with those of the Consolidated Revenue Fund are included in the consolidated summary financial statements of the Province. For this reason, the consolidated summary financial statements provide a more comprehensive accounting of the financial position and results of Government operations. A separate Auditor's Report is provided on the consolidated summary financial statements for the year ended 31 March 2002.

JOHN L. NOSEWORTHY, C.A.
Auditor General

St. John's, Newfoundland and Labrador
06 September 2002

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Financial Position
As at 31 March 2002
with comparative figures for 2001

		2002	2001
		($000)	($000)
	ASSETS		
	Temporary investments at cost - note 2	375,054	307,963
	Government of Canada - claims in process - note 3	37,638	34,821
Sch. A	Accounts and taxes receivable	288,852	300,712
	Less: Allowance for doubtful accounts	92,653	97,454
		196,199	203,258
	Prepaid expenses	8,085	939
Sch. B	Loans, advances and mortgages receivable	199,637	214,115
	Less: Allowance for doubtful accounts	167,429	175,177
		32,208	38,938
Sch. C	Investments at cost	85,732	85,174
	Less: Allowance for investment writedowns	10,400	10,400
		75,332	74,774
Sch. D	Tangible capital assets	-	-
	Total Assets	724,516	660,693
	NET DEBT		
	Net Debt	9,021,027	8,642,901
	Total Assets and Net Debt	9,745,543	9,303,594
	LIABILITIES		
	Deferred revenue	-	17,438
Sch. E	Other liabilities	899,256	805,883
Sch. F	Debenture and other debt	6,706,953	6,629,416
	Less: Sinking fund assets - note 5	962,954	1,208,405
	Less: Unamortized unrealized foreign exchange losses - note 4	289,349	289,144
		5,454,650	5,131,867
	Unfunded pension liability - note 7	3,391,637	3,348,406
	Total Liabilities	9,745,543	9,303,594

The reporting entity pertaining to this financial statement is the Consolidated Revenue Fund of the Province of Newfoundland and Labrador.

The accompanying notes and supporting schedules form an integral part of the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Net Debt
For the year ended 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Net debt - previously reported	8,642,901	8,554,616
Add (Deduct):		
Pension plan changes - Note 16	392	
Teachers' salaries liability - Note 17	-	(32,337)
Adjusted net debt - beginning of year	8,643,293	8,522,279
Add:		
Net expenditure over revenue	377,734	120,622
Net debt - end of year	9,021,027	8,642,901

The reporting entity pertaining to this financial statement is the Consolidated Revenue Fund of the Province of Newfoundland and Labrador.

See accompanying notes to the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Revenue and Expenditure
For the year ended 31 March 2002
with comparative figures for 2001

	Actuals 2002	Original Estimates 2002	Actuals 2001
	($000)	($000)	($000)
REVENUE:			
Provincial			
Tax Revenue			
Sales	556,368	503,000	497,852
Personal income	607,164	602,000	624,675
Gasoline	131,624	128,500	130,393
Corporate income	54,906	80,000	75,434
Other	258,274	227,515	250,900
Non-tax revenue	286,389	298,535	300,920
Government of Canada			
Equalization	1,117,374	1,163,335	1,197,184
Canada Health and Social Transfer	333,805	336,306	330,727
Sales tax transitional assistance	-	-	30,840
Other	1,754	1,754	1,754
Related revenue	471,367	621,093	428,077
Total Revenue	3,819,025	3,962,038	3,868,756
EXPENDITURE:			
Salaries	314,227	331,944	295,183
Employee benefits	45,715	108,396	41,379
Pension costs	2,406	-	(13,070)
Transportation and communications	37,440	42,611	36,346
Supplies	54,305	50,789	57,492
Professional services	198,386	207,442	193,581
Purchased services	249,717	272,296	240,142
Property, furnishings and equipment	49,245	29,136	43,679
Loans, advances and investments	-	3,722	42
Allowances and assistance	343,348	350,268	333,811
Grants and subsidies	1,984,570	1,957,076	1,829,220
Debt expenses	880,058	604,271	878,210
Information technology	26,018	24,623	25,659
Bad debt expenses	11,324	-	27,704
Total Expenditure	4,196,759	3,982,574	3,989,378
Contingency Reserve - note 9		(10,000)	
Net expenditure over revenue	(377,734)	(30,536)	(120,622)
Surplus (Deficit) on current account	(184,692)	104,156	61,705
Surplus (Deficit) on capital account	(193,042)	(124,692)	(182,327)
Contingency Reserve - note 9		(10,000)	
	(377,734)	(30,536)	(120,622)

The reporting entity pertaining to this financial statement is the Consolidated Revenue Fund of the Province of Newfoundland and Labrador.

See accompanying notes to the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Changes in Financial Position
For the year ended 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Funds provided from (applied to):		
Operations		
Net expenditure over revenue	(377,734)	(120,622)
Add (deduct) non-cash items:		
Amortization of foreign exchange gains/losses	20,127	(23,420)
Pension costs	186,339	155,736
Valuation allowances	(2,273)	7,636
Sinking funds	81,790	(59,188)
Other	34,404	(30,405)
April writebacks	50,169	(3,685)
	(7,178)	(73,948)
Financing		
Debt issued	400,000	450,000
Debt retirement	(299,803)	(101,140)
Special purpose funds/Contractors' holdback funds	2,091	(1,795)
Deferred revenue	(17,438)	(39,203)
Treasury bills redeemed	(2,904,309)	(1,998,038)
Treasury bills purchased	3,010,664	1,998,190
Sinking fund contributions	(49,164)	(48,239)
Retirement of pension liabilities	(143,500)	(116,000)
Wind up of voluntary sinking funds	63,489	13,402
	62,030	157,177
Investing		
Loan repayments	9,459	7,784
Loan advances	(3,712)	(4,586)
	5,747	3,198
Net cash provided (applied)	60,599	86,427
Cash and temporary investments, beginning of year	280,480	194,053
Cash and temporary investments, end of year	341,079	280,480

The reporting entity pertaining to this financial statement is the Consolidated Revenue Fund of the Province of Newfoundland and Labrador.

See accompanying notes to the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Notes to the Financial Statements

For the year ended 31 March 2002

1. Summary of Significant Accounting Policies

(a) The Reporting Entity

The Reporting Entity includes the accounts and financial activities of the Consolidated Revenue Fund. Pursuant to the Financial Administration Act of the Province all public monies are accounted for through the Fund.

(b) Basis of Accounting

(i) *Method*

These financial statements are prepared on the accrual basis of accounting, revenues being recorded when earned and expenditures being recorded when liabilities are incurred, with exceptions made in accordance with the applicable significant accounting policies.

(ii) *Presentation*

The Province follows the expenditure basis of accounting for the preparation of its financial statements.

The Province presents its financial statements using the "net debt" approach. The Province's net debt consists of total liabilities less financial assets.

(iii) *Revenues*

Revenues from the Government of Canada under the federal-provincial fiscal arrangements, Canada Health and Social Transfer and tax collection agreements are based on regular entitlements received for the current year and adjusted against future years' revenues when known.

Other revenues are recorded on an accrual basis.

(iv) *Expenditures*

Expenditures are recorded on an accrual basis.

Pension related costs are determined as the cost of benefits accrued and interest on the unfunded liability, as well as amortization of experience gains and losses.

(v) *Assets*

Temporary investments are recorded at cost or market value, whichever is lower.

Government of Canada - claims in process are recorded as a receivable based on claims outstanding at 31 March and relate mainly to cost-shared agreements.

Accounts and taxes receivable are recorded for all amounts due for work performed and goods or services supplied. Valuation allowances are provided when collection is considered doubtful.

Loans, advances and mortgages receivable are recorded at cost. Valuation allowances are recorded to reflect assets at the lower of cost or net recoverable value. Loans made by the Province that are expected to be recovered from future appropriations are accounted for as expenditures by providing valuation allowances. Interest revenue on loans receivable is recognized when earned and ceases when collection is not reasonably assured.

Inventories are comprised of items held for resale and are recorded at the lower of cost or net realizable value.

Investments are recorded at cost and are written down when there is a loss in value that is other than a temporary decline.

Tangible capital assets held by the Province are valued at cost or estimated cost. Capital asset acquisitions are recorded as expenditures in the year they are acquired.

Unrealized foreign exchange gains or losses are deferred and amortized on a straight line basis over the remaining term of the debt.

NOTES TO THE FINANCIAL STATEMENTS (continued)

(vi) *Liabilities*

Deferred revenue represents amounts received but not earned.

Other liabilities are recorded for all amounts due for work performed, goods or services received or for charges incurred in accordance with the terms of a contract.

Debenture and other debt, except treasury bills, are recorded at face value. Treasury bills are recorded at net proceeds.

The Province records foreign-denominated debt in Canadian dollars translated at the exchange rate on the transaction date which is considered to be the issue date; except for the proceeds of hedged transactions which are recorded at the rate as established by the terms of that hedge. Foreign-denominated sinking fund assets are also recorded in Canadian dollars and transactions are translated at the exchange rate used in recording the related debt. At 31 March, foreign debt and sinking funds are adjusted to reflect the exchange rate in effect on that date.

(vii) *Government Transfers*

Government transfers are recognized by the Province as revenues or expenditures in the period during which both the payment is authorized and any eligibility criteria are met.

(viii) *Loan Guarantees*

The Province has guaranteed the repayment of principal and interest on certain debentures and bank loans on behalf of crown corporations, municipalities, private sector companies and certain individuals. A provision for losses on these guarantees is established when it is determined that a loss is likely.

2. Temporary Investments

Temporary investments of $375.1 million (2001 - $308.0 million), including accrued interest of $0.08 million (2001 - $0.36 million), consist of investments with financial institutions. These investments are on call or have maturity dates ranging from 01 April 2002 to 04 April 2002 at interest rates which vary from 2.02% to 2.04%.

3. Government of Canada - Claims in Process

Consists of:

	2002 ($mil)	2001 ($mil)
Claims receivable at 31 March not received in April	16.4	22.1
Receipts in April	21.2	12.7
Total	37.6	34.8

NOTES TO THE FINANCIAL STATEMENTS (continued)

4. Unamortized Unrealized Foreign Exchange Gains and Losses

Foreign currency debt and sinking funds are translated to Canadian dollars at the exchange rate at 31 March 2002. See Schedule F. Details of the effect of these translations at year end are outlined in the table below.

The net amortization expense is $20.1 million which represents a debit adjustment (31 March 2001 - $23.4 million-credit adjustment).

	($mil)
Unrealized foreign exchange gain (loss):	
Debt	(467.0)
Sinking funds	61.6
Net	(405.4)
Total accumulated amortization	116.1
Net unamortized unrealized foreign exchange gain (loss) - 31 March 2002	(289.3)
Net unamortized unrealized foreign exchange gain (loss) - 31 March 2001	(289.1)

5. Sinking Fund

The value of the sinking funds as recorded in the Newfoundland Government Sinking Fund financial statements is reflected in these financial statements.

The Sinking Fund Assets consist of:

	31 March 2002 ($mil)	31 March 2001 ($mil)
Investments at cost	815.2	944.4
Add: Amortization of bond discount	98.8	102.9
Investments at amortized costs	914.0	1,047.3
Add: Cash and receivables less accounts payable	48.9	161.1
Net Sinking Fund Assets - translated at 31 March	962.9	1,208.4

The net sinking fund assets balance of 1,208.4 million Canadian dollars as at 31 March 2001 includes 152.2 million U.S. dollars translated to 240.0 million Canadian dollars in accordance with current practice.

The net sinking fund assets balance of 962.9 million Canadian dollars as at 31 March 2002 includes 172.7 million U.S. dollars translated to 275.4 million Canadian dollars in accordance with current practice.

The Province does not anticipate conversion of the U.S. dollars to Canadian dollars as the U.S. funds will be used to retire U.S. debt.

6. Provision for Guaranteed Debt

An amount of $5.0 million (31 March 2001 - $0.8 million) has been recorded as a provision for possible losses on guaranteed debt. See Schedule E.

7. Unfunded Pension Liability

Defined Benefits

The Government of Newfoundland and Labrador guarantees defined benefit pension plans for substantially all of its full time employees, and those of its Agencies, Boards and Commissions and for members of its Legislature. The plans are - the Public Service Pension Plan, Teachers' Pension Plan, Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan.

The Plans provide for pensions based on employees' length of service and highest average earnings. Employees contribute a defined percentage of their salary, and the employer generally matches this amount. The plans do not provide for inflation protection. As at 31 March 2002, the plans provided benefits to 16,609 pensioners.

In 1980, the Province of Newfoundland Pooled Pension Fund was established by the Pensions Funding Act, with the Minister of Finance as Trustee. This Fund administers all financial activity of these four plans, including the collection of all contributions and the payment of pensions and the investment of funds. The Province guarantees any deficiency in the event assets of a plan are insufficient to meet benefit payments or administration costs.

The following outlines the contribution and benefit formulae for each of the plans:

Contribution and Benefit Formulae

Public Service Pension Plan

Employee contributions are 7.6% of pensionable salary, less a formulated amount representing contributions to the Canada Pension Plan (CPP). A pension benefit is available based on the number of years of pensionable service times 2% of the employee's best five years average salary, reduced by a formulated amount representing CPP earnings for each year since 1967.

Teachers' Pension Plan

Employee contributions are 8.5% of pensionable salary. A pension benefit is available based on the number of years of pensionable service prior to 1 January 1991 times 1/45th of the employee's best five years average salary, plus 2% of the employee's best five years average salary times years of pensionable service after that date, reduced by a formulated amount representing CPP earnings for each year since 1967.

Uniformed Services Pension Plan

Employee contributions are 8.5% of pensionable salary, less a formulated amount representing contributions to the CPP. Grandfathered members contribute an additional 3.5% of salary. A pension benefit is available based on the number of years pensionable service times 2% of the employee's best three years average salary, reduced by a formulated amount representing CPP earnings since 1967. Grandfathered members have higher service accrual pensions in recognition of their higher contributions.

Members of the House of Assembly Pension Plan

Member contributions are 9% of pensionable salary, which includes salary as a Minister, if applicable. A pension benefit is available after serving as a Member in, at least, two General Assemblies and for, at least, five years. The benefit formula is based on years of service expressed as a percentage of the average pensionable salary for the best three years. The percentage varies being 5% for each of the first ten years, 4% for each of the next five years and 2.5% for each of the next two years of service as a Member. For members elected for the first time after 1 April 1998, the percentage is 5% for the first ten years and 2.5% for each of the next ten years. The accrued benefit is reduced by a formulated amount representing CPP earnings for each year since 1967. Ministers receive an additional pension amount calculated similarly, based on service and pensionable salary as a Minister.

NOTES TO THE FINANCIAL STATEMENTS (continued)

Actuarial Valuations

The actuarial valuations which are prepared by the Province's actuaries were based on a number of assumptions about future events, such as interest rates, wage and salary increases, inflation rates and rates of employee turnover, disability and mortality. The assumptions used reflect the Province's best estimates of expected long-term rates and short-term forecasts. The expected interest and inflation rates follow:

Expected interest rates

The expected average interest rate for the Public Service Pension Plan is 8.0% until 2004 and 7.5% thereafter. The expected rate for the Teachers' Pension Plan is 8.0% for the first six years after the valuation date and 7.5% thereafter. The expected rate for the Uniformed Services Pension Plan is 7.5% projected on a long term basis. The expected rate for the Members of the House of Assembly Pension Plan is 7.5% projected on a long term basis.

Expected inflation rates

The expected inflation rate for the Public Service Pension Plan is 2.5% for the first two years after the valuation date, 3% for the next five years and 3.5% thereafter. The expected rate for the Teachers' Pension Plan is 2.0% for the first year after the valuation date and 3.5% thereafter. The expected rate for the Uniformed Services Pension Plan is 3.5% projected on a long term basis. The expected rate for the Members of the House of Assembly Pension Plan is 3.5% projected on a long term basis.

The latest actuarial valuations for the Province's pension plans are dated as listed in the following table:

Plan	Valuation Date
Public Service Pension Plan	31 December 1997
Teachers' Pension Plan	31 August 2000
Uniformed Services Pension Plan	31 December 2000
Members of the House of Assembly Pension Plan	31 December 2000

Pension Liability

Details of the pension liability are outlined in the table below. The estimated accrued benefits and the value of the plan assets reported below have been extrapolated by the Province's actuaries to 31 March 2002. The actual results of future valuations may result in variances from these extrapolations.

Plan	Estimated Accrued Benefit Obligation	Fund Assets	Unamortized Experience Gains (Losses) 2002	Net Unfunded Liability 2002	Net Unfunded Liability 2001	Change
	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)
Public Service Pension Plan	2,745.7	1,628.6	338.8	1,455.9	1,456.9	(1.0)
Teachers' Pension Plan	2,614.1	792.8	(115.7)	1,705.6	1,643.5	62.1
Uniformed Services Pension	216.0	20.6	(5.7)	189.7	202.8	(13.1)
MHA Pension Plan	54.1	7.6	(6.1)	40.4	45.6	(5.2)
Total	$5,629.9	$2,449.6	$211.3	$3,391.6	$3,348.8	$42.8

Pension Fund Assets are valued at market.

Special Payments

Pursuant to amendments to the applicable pensions legislation, the Province has agreed to increase its special payments into the Public Service Pension Plan from $40 million to $60 million annually commencing 01 January 2003 and to continue the payment as long as the plan remains unfunded. In addition, the Province has agreed to make special payments of $76 million annually into the Teachers' Pension Plan until the remaining balance of an initial obligation of $815 million plus interest has been paid, as well as to make annual payments of $20 million and $7.5 million to the Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan respectively, for five years commencing 2001-2002.

Pension Expense

In these statements, pension costs have been determined as the cost of benefits accrued during the period. Interest on the unfunded liability has been accrued for the same period.

The change in the unfunded liability for the current period for each plan is comprised of the following amounts:

Plan	Province's Share of Pension Benefits Earned for the Period	Pension Interest Expense on the Unfunded Liability	Province's Current Period Pension Contributions	Current Period Amortization of Experience Changes	Unfunded Portion of Current Period Pension Change
	($mil)	($mil)	($mil)	($mil)	($mil)
Public Service Pension Plan	(7.2)	85.6	(56.9)	(22.5)	(1.0)
Teachers' Pension Plan	15.8	138.2	(104.8)	12.9	62.1
Uniformed Services Pension	1.3	14.9	(29.8)	0.5	(13.1)
MHA Pension Plan	0.9	3.7	(10.6)	0.8	(5.2)
Total	$10.8	$242.4	($202.1)	($8.3)	$42.8

Pension interest expense is included with interest as debt expenses in the financial statements. Pension interest expense for 31 March 2001 amounted to $225.2 million.

Experience Gains or Losses

Experience gains or losses are amortized over the estimated average remaining service life of active contributors. The amortization amount is included with pension costs in the financial statements.

Other Pension Plans

The Government Money Purchase Pension Plan was established for employees whose employment status does not qualify them for participation in another of their employer's pension plans. This plan has approximately 20,552 participants. Employees contribute 5% of their salary to the Plan and the Province generally matches this contribution. Each employee will receive an annuity at retirement, the value of which is determined by their accumulated contributions plus investment earnings. This Plan is administered by the Canada Trust Financial Service and at 31 March 2002 assets had a market value of $128.1 million.

8. Debt-Related Risk

The Province, in consultation with its fiscal agents, monitors financial markets (interest and foreign currency rates), in consideration of its existing debt servicing costs and mix of domestic and foreign currency debt. Opportunities to reduce debt servicing costs, while keeping debt-related risk to an acceptable level, are duly considered by the Province.

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. Contingency Reserve

The appropriations provided for a contingency for unforseen expenditures arising during the year and where revenues actually received fall below projections. Pursuant to the provisions of the Supply Act, $8.9 million of the amount provided was transferred to various departments.

10. Current and Capital Account

Classification of revenue and expenditure between current account items and capital account items follow the classifications as per the Estimates.

11. Amounts Capitalized

Funds advanced to Crown agencies may be in the form of investments in such agencies or as loans or advances. Payments and receipts related to principal portions of these loans, advances and investments are capitalized on the Statement of Financial Position. Depending upon the relevant legislation and/or particular circumstances under which a crown agency is established, the profits generated by their operations may be: (a) turned over to the Province and recorded as revenue; (b) used to repay loans and advances made to the agency by the Province; or (c) retained by the agency.

Amounts capitalized for 31 March 2002 amounted to $5.8 million (31 March 2001 - $3.9 million). See Schedule J.

12. Contingent Liabilities

(a) Guarantees

Guarantees made by the Province amounted to $1.9 billion (31 March 2001 - $1.7 billion). In addition, the Province guaranteed the interest thereon. See Schedule G - Contingent Liabilities.

(b) Legal Actions

(i) There has been a number of statements of claim alleging negligence on the part of Government employees and agencies in not preventing abuse while these claimants were under Government care. The Province has also filed a statement of claim against a third party in an attempt to recover monies already paid out for similar claims.

(ii) A Statement of Claim has been served on the Province in its role as the regulator of mortgagor brokers and investment companies.

(iii) A number of claims have been filed against the Province related to general damages and personal claims pursuant to action initiated by the Province.

(iv) Government is suing the Canadian National Railway with regard to the financing of the Newfoundland Dockyard. Canadian National Railway has counterclaimed.

(c) PUT Agreement

In 1993 the Province amended an agreement (the "PUT" Agreement) with a consortium of banks which were involved in financing an extensive Environmental Capital Expenditure Program for the paper mill in Corner Brook. The mill is owned by Corner Brook Pulp and Paper Limited (the Company). This agreement provided that in the event of default on loan payments by the Company, the Province or its nominee would purchase from the banks, if required, the power generating station which is owned by the Company and is located at Deer Lake. The price to be paid was to be the amount by which the lesser of the loan outstanding on the date on which the Divestiture Period commences and $50 million exceeds the Environmental Compliance Deficiency, if any.

In any event, the Province's obligation under this agreement ceased on 31 December 2001.

NOTES TO THE FINANCIAL STATEMENTS (continued)

13. Commitments

Commitments to outside organizations in respect of contracts entered into before 31 March 2002 amount to $143.5 million of which $4.1 million is for lease payments, $56.9 million for capital projects, $72.5 million for government's service agreement with xwave Solutions Limited that will expire 31 March 2007, and $10.0 million for other information technology services.

These commitments will become expenditures of the Consolidated Revenue Fund when the terms of the contracts are met. Payment in respect of these contracts and agreements are subject to the voting of supply by the Legislature.

14. Trust Assets and Balance of Funds

Trust funds are presented as a self-balancing, separate component. Additional information is provided in Schedule I - Trust Accounts.

15. Measurement Uncertainty

Measurement uncertainty exists when it is reasonably possible that there could be a material variance between the recognized amount and another reasonably possible amount, as there is whenever estimates are used. Estimates are based on the best information available at the time of preparation of the financial statements and are adjusted annually to reflect new information as it becomes available. Some examples of where measurement uncertainty exists are the accrual of pension obligations, the amortization of foreign exchange gains or losses and the allowance for guaranteed debt.

16. Pension Plan Changes

The unfunded pension liability and net debt at 31 March 2002 have been increased by $0.4 million as a result of a plan amendment related to a new valuation at 31 December 2000 for the Uniformed Services Pension Plan. This change has been applied retroactively without restatement.

17. Teachers' Salaries Liability

The prior year has been restated as a result of a change in accounting treatment for teachers' salaries. This change at 31 March 2001 consists of a decrease in current and long-term liabilities of $46.4 million and a decrease in expenditure over revenue of $14.1 million. This resulted in a decrease in net debt of $46.4 million. This change has been applied retroactively and the 31 March 2001 figures presented for comparative purposes have been restated from those previously reported.

18. Additional Notes

In addition to the aforementioned, there are various other notes disclosed in the schedules which follow.

19. Original Estimates

The original estimates shown for comparison purposes were prepared on the modified cash basis.

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Schedule A

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Accounts and Taxes Receivable
As at 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Accounts Receivable:		
Crown agencies working capital and unremitted profits	37,272	35,130
Social assistance overpayments	28,580	28,220
Court fines	21,059	19,363
Rent and royalties/permits to occupy	14,450	14,612
Student loans	10,293	5,337
Accident claims recoveries	7,094	6,319
Miscellaneous/other receivables	6,925	4,398
Fees and licences	1,808	1,200
Due from Government of Canada re CHST	1,706	-
Workplace, Health, Safety and Compensation Commission	1,326	1,224
Atlantic Lottery Corporation Incorporated	932	1,567
Reciprocal billings - hospital services	827	1,050
Due from municipalities	761	1,135
Travel advances	733	827
Board and lodging	654	654
Province of Newfoundland Pooled Pension Fund	423	720
Due from Government of Canada re equalization	-	39,691
Due from other corporations	-	10,000
Total Accounts Receivable	134,843	171,447
Taxes Receivable:		
Sales tax	78,185	60,251
School tax	39,553	36,858
Gasoline tax	12,101	11,755
Health and post secondary education tax	7,175	8,323
Mining and mineral rights tax	6,763	2,702
Tobacco tax	6,722	5,857
Forest management tax	2,100	2,200
Insurance companies tax	549	774
Financial corporation capital tax	466	347
Mineral holding tax	395	171
Utilities tax	-	27
Total Taxes Receivable	154,009	129,265
Total Accounts and Taxes Receivable	288,852	300,712

NOTE

1. **Allowance for Doubtful Accounts**
The allowance for doubtful accounts for 31 March 2002 is $92.7 million (31 March 2001 - $97.5 million).

Schedule B

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Loans, Advances and Mortgages Receivable
As at 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Crown Agencies:		
C.A. Pippy Park Commission	250	250
Enterprise Newfoundland and Labrador Corporation - note 1	119,853	121,719
Hotel Buildings Limited - note 3	26,043	26,043
Newfoundland and Labrador Film Development Corporation	3,159	2,159
Newfoundland and Labrador Industrial Development Corporation - note 2	30,446	30,746
Total Crown Agencies	179,751	180,917
Commercial Loans:		
Atlantic Fisheries Limited	980	980
Corner Brook Pulp and Paper Limited	-	4,331
Cote's Mechanical Limited	200	200
Deluney, William and McCarthy, Leslie	439	439
Doyle, James & Sons Ltd.	771	771
Easteel Industries Limited	3,658	3,658
Eastern Ocean Products Limited	163	163
George Sexton Limited	50	50
Grandy, Gordon	90	-
Heritage Woodworks Limited	-	17
Hughes, Vincent	50	50
Integrated Poultry Limited	-	370
Island Seafoods Products Limited	250	250
Kavanagh, Terrence	-	59
Keats, Eric	102	102
Melindy, John	191	191
Newco IV Corporation	5,056	6,005
Newfound Harvesting Limited	3,084	3,084
Newfoundland Farm Products Corporation	-	345
Newman, Raymond	162	162
Northeast Coast Sealers Co-op Society Limited	378	378
O'Rourke, Rupert	337	337
Pittman, Thomas	93	93
Private Training Corporation	88	350
Pumphrey, Gerry	537	537
Ryder, Gerald and Street, Walter	357	357
S.C.B. Fisheries Limited	-	6,501
Saunders, Ralph	61	61
Seaward, Alphonsus	99	99
Short, William	262	262
Stanford, Reginald	-	236
Sweet, Roy	49	49
Trimm, Calvin and Shinnicks, Richard	-	174
Vokey's Shipyard Limited	100	100
Whelan, Ormond	853	853

LOANS, ADVANCES AND MORTGAGES RECEIVABLE (continued)

	2002 ($000)	2001 ($000)
White's Fisheries Limited	50	50
Wilson, Ronald and Curtis, Kevin	299	299
Young, James	-	99
Total Commercial Loans	18,809	32,062
Other Organizations:		
Gros Morne Mortgages	58	57
Municipalities	1,019	1,079
Total Other Organizations	1,077	1,136
Total Loans, Advances and Mortgages Receivable	199,637	214,115
Current portion	16,538	25,399
Long-term portion	183,099	188,716
	199,637	214,115

NOTES

1. **Enterprise Newfoundland and Labrador**

   Funds are advanced to Enterprise Newfoundland and Labrador Corporation for the purpose of making loans and equity investments to enable them to carry out their mandate. Principal and interest repayments received are refunded to the Province and the principal amounts are applied toward the funds advanced.

2. **Newfoundland and Labrador Industrial Development Corporation**

   Funds are advanced to Newfoundland and Labrador Industrial Development Corporation for the purpose of providing long-term financing to industrial and resource based companies. The Province holds non-interest bearing notes with no fixed terms of repayment or maturity dates. Any balance available out of net profits or equity redemptions is to be paid to the Province at such intervals and in a manner that the Minister of Finance may direct.

3. **Hotel Buildings Limited**

   Funds were advanced to Hotel Buildings Limited for the purpose of financing the construction of various hotels. As the Corporation has disposed of its hotel properties, future income from hotel operations will no longer accrue. Therefore, it is not anticipated that funds will become available to repay the Province. A provision has been provided for the full amount.

4. **Other Loans, Advances and Mortgages Receivable**

   Commercial loans and loans to other organizations represent the balance of the loans, advances and mortgages receivable. These loans consist of direct loans and issues under guarantee. Interest rates range from Prime +1% to 14% and are repayable over terms not exceeding twenty-five years.

5. **Interest Receivable**

   The balances include interest receivable to year-end of $15.5 million (31 March 2001 - $15.7 million) where applicable. It consists of interest due and unpaid, late interest charges and accrued interest.

6. **Allowance for Doubtful Accounts**

   The allowance for doubtful accounts for 31 March 2002 is $167.4 million (31 March 2001 - $175.2 million).

Schedule C

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Investments
As at 31 March 2002
with comparative figures for 2001

Description of Investment	Net Additions	Balance 31 March 2002 No. of Shares	Balance 31 March 2002 Cost	2001 Cost
	($000)		($000)	($000)
Preferred Shares:				
Atlantic Ocean Farms Limited Class "A", redeemable - note 4	-	289,655	290	290
CHC Composites Inc. - notes 1, 4	-	95,000	9,500	9,500
Mineral Resources Corporation Class "B" - note 4	-	640,143	640	640
Total Preferred Shares Investments	-		10,430	10,430
Common Shares:				
ACF Equity Atlantic Inc.	558	2,390,000	2,231	1,673
Atlantic Lottery Corporation Inc.	-	1	-	-
Bull Arm Site Corporation Inc.	-	3	-	-
Dominion Jubilee Corporation Ltd.	-	200,000	-	-
Hotel Buildings Limited	-	3	3	3
Inter-Provincial Lottery Corporation	-	1	-	-
Marble Mountain Development Corporation	-	500	-	-
Marble Mountain Management Corporation	-	500	-	-
Newco IV Corporation	-	85	-	-
Newfoundland and Labrador Film Development Corporation	-	600	-	-
Newfoundland and Labrador Hydro Electric Corporation	-	22,503,942	10,187	10,187
Newfoundland and Labrador Heritage Corporation	-	1	-	-
Newfoundland and Labrador Education Investment Corporation	-	3	-	-
Newfoundland and Labrador Student Investment & Opportunity Corp.	-	1	-	-
Newfoundland Government Fund Limited	-	2	-	-
Newfoundland Hardwoods Limited	-	253	26	26
Newfoundland Municipal Assessment Agency	-	1	-	-
Newfoundland Ocean Enterprises Limited	-	3	3	3
Special Celebrations Corporation of Newfoundland and Labrador	-	500	-	-
Total Common Shares Investments	558		12,450	11,892

INVESTMENTS (continued)

Description of Investment	Net Additions ($000)	Balance 31 March 2002 No. of Shares	Balance 31 March 2002 Cost ($000)	2001 Cost ($000)
Other:				
Newfoundland and Labrador Housing Corporation - note 2	-	-	62,852	62,852
Newfoundland and Labrador Farm Products Corporation - note 3	-	-	-	-
Total Other Investments	-		62,852	62,852
Total Investments	558		85,732	85,174

See accompanying notes.

NOTES TO SCHEDULE OF INVESTMENTS
As at 31 March 2002

1. **CHC Composites Inc.**

   The Province has purchased 95,000 preference shares of CHC Composites Inc., costing $9.5 million, to be redeemed at a nominal value based on a pre-determined number of person years of employment to be created. A provision has been set up for the full amount of the investment.

2. **Newfoundland and Labrador Housing Corporation**

   This investment represents accumulated capital advances made by the Province to the Corporation. These advances are utilized by the Corporation to develop housing projects, land assemblies, etc.; consequently, the Province's investment is represented by certain physical assets which are held by the Corporation.

3. **Newfoundland and Labrador Farm Products Corporation**

   The Corporation recorded a deficit of $11.9 million at year end resulting in a nil balance for the Province's equity capital.

4. **Allowance for Investment Write-downs**

   The allowance for investment write-downs for 31 March 2002 is $10.4 million (31 March 2001 - $10.4 million).

Schedule D

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Tangible Capital Assets
As at 31 March 2002

Category	Estimated Useful Life	Estimated Original Cost: Balance 31 March 2001	Estimated Original Cost: Additions Net of Disposals 2002	Estimated Original Cost: Balance 31 March 2002	Accumulated Amortization: Balance 31 March 2001	Accumulated Amortization: Amort. Net of Disposals 2002	Accumulated Amortization: Balance 31 March 2002	Net Book Value 31 March 2002
	(years)	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)
Buildings	40	465.0	380.7	845.7	253.6	158.9	412.5	433.2
Marine vessels & aircraft	20	88.0	(13.8)	74.2	28.4	18.9	47.3	26.9
Equipment & machinery	4-20	39.4	47.6	87.0	24.0	35.6	59.6	27.4
Infrastructure	20-40	2,381.5	1,238.1	3,619.6	2,359.3	645.0	3,004.3	615.3
Computer software	7	43.5	(23.7)	19.8	32.6	(19.0)	13.6	6.2
Total		3,017.4	1,628.9	4,646.3	2,697.9	839.4	3,537.3	1,109.0

Amortization Net of Disposals 2002 of $839.4 million includes an estimated $85.2 million for amortization expense for the fiscal year ended 31 March 2002. The remaining $754.2 million is a result of a transitional adjustment for improvements to the tangible capital asset policies and reporting.

See accompanying notes.

NOTES TO SCHEDULE OF TANGIBLE CAPITAL ASSETS
As at 31 March 2002

1. **Tangible Capital Assets**

Tangible capital assets are reported as expenditures in the year the assets are acquired. This schedule is provided to inform users of the tangible capital assets on hand and available for use by the Province. Tangible capital assets that meet the minimum thresholds for the appropriate categories are included.

2. **Amortization**

The historic cost of the assets is estimated in many cases, and amortization is calculated on a straight line basis over the following useful lives:

Asset	Estimated Useful Life
Buildings	40 years
Marine vessels & aircraft	
Marine vessels	20 years
Aircrafts	20 years
Equipment & machinery	
Heavy machinery and equipment	20 years
Snow removal machinery and equipment	10 years
Office/other machinery and equipment	10 years
Vehicles	5 years
Computer hardware	4 years
Infrastructure	
Roads	20 years
Airstrips	20 years
Marine facility infrastructure	20 years
Other infrastructure assets	20 years
Land	indefinite
Bridges	40 years
Computer software	7 years

3. **Work In Progress**

Work in progress is considered to be a tangible capital asset, however it is not included on the schedule, as the applicable assets are not yet available for use. Government currently has a number of projects under construction or development. A total of $174.1 million has been spent on these projects to date.

4. **Historical or Cultural Assets**

Certain assets which have historical or cultural value belonging to the Province are not included in this schedule. Such assets consist of paintings, sculptures, historical documents, and historical and cultural artifacts.

5. **Transition Adjustments**

As a result of government implementing a new tangible capital asset system and new policies and procedures, the information in the Schedule has been updated. The ending balances for 31 March 2001 were not adjusted to facilitate the transition. Any necessary adjustments have been incorporated in "Additions Net of Disposals" and "Amortization Net of Disposals" columns. Additions Net of Disposals of $1,628.9 million includes $91.2 million in additions for the fiscal year ended 31 March 2002 and $1,537.7 million for adjustments, due to change in tangible capital asset policies and reporting.

Schedule E

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Current and Long Term Liabilities
As at 31 March 2002
with comparative figures for 2001

	2002		2001	
	Current ($000)	Long Term ($000)	Current ($000)	Long Term ($000)
Accrued interest	199,378	-	214,014	-
Accounts payable write-backs	133,036	-	74,326	-
Salaries and benefits	41,797	60,245	34,890	55,630
Bank overdraft - Consolidated Revenue Fund	33,892	-	27,120	-
Due to municipalities	33,677	279,048	31,512	259,004
Physician's services	19,773	-	20,214	-
Accounts payable - other	13,365	6,453	12,805	6,827
Due to Crown Agencies	6,396	-	3,781	-
Reciprocal billing - hospital services payable	5,758	-	5,711	-
Due to Government of Canada	5,325	-	1,041	-
Provision for guaranteed debt	5,020	-	762	-
Contractors' holdbacks	4,999	-	3,159	-
Long-term leases	2,637	15,259	3,636	17,897
Special purpose funds - note 1	1,989	-	1,737	-
Taxes payable	1,129	-	2,130	-
Health Care Centres - lease/purchase	-	30,080	-	29,687
	508,171	391,085	436,838	369,045

NOTES

1. **Special Purpose Funds**

   Included in this schedule are funds totalling $2.0 million considered to be special purpose funds whereby payments are made for these purposes pursuant to Section 22(a) of the Financial Administration Act.

2. **Comparatives**

   The 2001 figures have been restated to be consistent with the 2002 presentation.

Schedule F

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Debenture and Other Debt
As at 31 March 2002
with comparative figures for 2001

Series	Date of Issue	Date of Maturity	Interest Rate %	Amount in Foreign Currency	Sinking Fund Balance	Amount Issued or Outstanding		Notes
						2002	2001	
				(000)	($000)	($000)	($000)	
General Debentures:								
5W	15 Apr. 1991	15 Apr. 2001	10.5		-	-	2,108	2,4
EC3	25 Jul. 1986	25 Jul. 2001	7.5		-	-	66,407	5
S8	27 Aug. 1997	27 Aug. 2002	3.25	(150,000 S.F.)	-	142,200	136,380	3
5L	06 Apr. 1983	06 Apr. 2003	12.875		-	-	125,000	6
S7	23 Jul. 1991	23 Jul. 2003	7	(150,000 S.F.)	34,863	142,200	136,380	3
EC6	12 May 1993	12 May 2003	8.75		34,859	150,000	150,000	3,7
5Z	05 Feb. 1996	05 Aug. 2004	9.55		-	98,895	98,895	2
5N	15 Oct. 1984	15 Oct. 2004	13.5		81,822	100,000	100,000	6
5Q	04 Mar. 1986	04 Mar. 2006	11		69,161	100,000	100,000	8
EC4	08 Apr. 1987	08 Apr. 2007	9		-	-	15,447	5,9
5S	01 Oct. 1987	01 Oct. 2007	10.79		23,489	42,300	42,300	2
AF	15 Oct. 1987	15 Oct. 2007	11.625	(100,000 U.S.)	87,623	159,420	157,630	2
6E	12 Dec. 1987	12 Dec. 2007	5.9		-	150,000	150,000	2
5T	23 Feb. 1988	23 Feb. 2008	11.25		53,359	100,000	100,000	2
5R	25 Feb. 1987	25 Feb. 2010	9.375		60,873	100,000	100,000	2
5U	15 Feb. 1989	15 Feb. 2012	11		58,364	125,000	125,000	2
5V	22 Nov. 1989	22 Nov. 2014	10.125		46,723	150,000	150,000	2
AG	01 Jun. 1989	01 Jun. 2019	9	(150,000 U.S.)	75,838	239,130	236,445	10
AH	01 Jun. 1990	01 Jun. 2020	9.875	(150,000 U.S.)	21,666	239,130	236,445	2
AJ	29 Nov. 1990	01 Dec. 2020	10	(150,000 U.S.)	20,640	239,130	236,445	2
5X	15 Apr. 1991	15 Apr. 2021	10.95		-	147,892	147,892	2
AK	17 Oct. 1991	15 Oct. 2021	9	(200,000 U.S.)	23,674	318,840	315,260	2
AM	22 Oct. 1992	22 Oct. 2022	8.65	(200,000 U.S.)	20,161	318,840	315,260	2
AN	13 Oct. 1993	13 Oct. 2023	7.32	(200,000 U.S.)	25,828	318,840	315,260	2
6B	07 Jul. 1995	07 Jul. 2025	9.15		5,843	100,000	100,000	2
6C	05 Feb. 1996	05 Feb. 2026	8.45		8,351	150,000	150,000	2
NPPF-1	01 Jul. 1998	01 Jul. 2005	8		-	-	4,442	13
6G	07 Oct. 1998	07 Oct. 2008	5.70		-	250,000	250,000	2
6F	17 Apr. 1998	17 Apr. 2028	6.15		15,620	450,000	450,000	2
6J	03 Nov. 1999	03 Nov. 2009	6.70		-	200,000	200,000	2
6H	27 Jul. 1999	17 Oct. 2029	6.5		4,824	200,000	200,000	2
6K	30 Jun. 2000	17 Oct. 2030	6.55		5,228	450,000	450,000	2
6L	25 Jul. 2001	25 Jul. 2011	6.4		-	200,000	-	2
Total: General Debentures					778,809	5,381,817	5,362,996	
Other:								
J10	21 Oct. 1994	21 Oct. 2001	4.95	(2,300,000 Y)	-	-	28,889	3
J11	21 Oct. 1994	21 Oct. 2001	Floating	(23,500 U.S.)	-	-	37,043	3
6D	16 Jul. 1996	31 Oct. 2001	7.6		-	-	100,000	3
6N	22 Mar. 2002	22 Mar. 2005	Floating		-	40,000	-	16
6P	25 Mar. 2002	23 Mar. 2005	Floating		-	60,000	-	16
6M	31 Oct. 2001	31 Oct. 2005	4.61		-	100,000	-	2
Assumed debt					-	-	81,100	14
Treasury bill borrowings					-	491,475	385,121	15
Total: Other					-	691,475	632,153	

DEBENTURE AND OTHER DEBT (continued)

Series	Date of Issue	Date of Maturity	Interest Rate %	Sinking Fund Balance	Amount Issued or Outstanding 2002	2001
				($000)	($000)	($000)
Government of Canada and Agencies:						
Canada Pension Plan Investment Fund Debentures - note 11						
3A-186 to 3A-197	01 Apr. 1981 to 01 Mar. 1982	01 Apr. 2001 to 01 Mar. 2002	13.66 to 17.51	-	-	52,973
3A-198 to 3A-208	01 Apr. 1982 to 01 Mar. 1983	01 Apr. 2002 to 01 Mar. 2003	12.01 to 16.53	52,076	52,104	52,104
3A-209 to 3A-218	05 Apr. 1983 to 01 Mar. 1984	05 Apr. 2003 to 01 Mar. 2004	10.92 to 12.14	-	50,738	50,738
3A-219 to 3A-227	02 Apr. 1984 to 02 Jan. 1985	02 Apr. 2004 to 02 Jan. 2005	12.08 to 14.06	-	47,146	47,146
3A-228 to 3A-238	01 Apr. 1985 to 03 Mar. 1986	01 Apr. 2005 to 03 Mar. 2006	10.58 to 12.57	6,372	50,570	50,570
3A-239 to 3A-249	01 Apr. 1986 to 02 Mar. 1987	01 Apr. 2006 to 02 Mar. 2007	9.04 to 10.17	34,208	59,659	59,659
3A-250 to 3A-258	01 Apr. 1987 to 01 Mar. 1988	01 Apr. 2007 to 01 Mar. 2008	9.12 to 11.07	22,293	43,829	43,829
3A-259 to 3A-267	05 Apr. 1988 to 01 Dec. 1988	05 Apr. 2008 to 01 Dec. 2008	9.62 to 10.39	18,627	41,635	41,635
3A-268 to 3A-277	03 Apr. 1989 to 01 Mar. 1990	03 Apr. 2009 to 01 Mar. 2010	9.15 to 10.31	17,525	45,188	45,188
3A-278 to 3A-284	02 Apr. 1990 to 03 Dec. 1990	02 Apr. 2010 to 03 Dec. 2010	10.36 to 11.33	13,988	40,432	40,432
3A-285 to 3A-288	02 Apr. 1991 to 02 Jul. 1991	02 Apr. 2011 to 02 Jul. 2011	9.81 to 10.04	11,941	40,858	40,858
3A-289 to 3A-291	01 May. 1992 to 02 Jul. 1992	01 May. 2012 to 02 Jul. 2012	9.17 to 9.45	7,115	28,770	28,770
3A-292	01 Mar. 1999	01 Mar. 2019	5.97	-	1,827	1,827
3A-293 to 3A-303	02 Apr. 1999 to 03 Mar. 2000	02 Apr. 2019 to 03 Mar. 2020	5.89 to 7.02	-	35,282	35,282

DEBENTURE AND OTHER DEBT (continued)

Series	Date of Issue	Date of Maturity	Interest Rate %	Sinking Fund Balance	Amount Issued or Outstanding 2002	Amount Issued or Outstanding 2001
				($000)	($000)	($000)
3A-304 to 3A-314	01 Apr. 2000 to 02 Mar. 2001	01 Apr. 2020 to 02 Mar. 2021	6.41 to 6.90	-	42,645	42,645
3A-315 to 3A-326	01 Apr. 2001 to 01 Mar. 2002	01 Apr. 2021 to 02 Mar. 2022	6.38 to 6.85	-	52,376	-
Total: Canada Pension Plan Investment Fund Debentures -				184,145	633,059	633,656
Harbour Lodge - see note 12				-	602	611
Total: Government of Canada and Agencies				184,145	633,661	634,267
Total: Debenture and Other Debt				962,954	6,706,953	6,629,416
Current portion of Debenture and Other Debt					685,779	813,757
Long-term portion of Debenture and Other Debt					6,021,174	5,815,659
					6,706,953	6,629,416

See accompanying notes.

NOTES TO SCHEDULE OF DEBENTURE AND OTHER DEBT

As at 31 March 2002

1. Sinking fund assets - see note 5 to the Notes to the Financial Statements.
2. Non-callable.
3. Non-callable by the Province, except upon changes in tax status and then as a whole at par.
4. Exchangeable at the bondholder's option on 15 April in each of the years 1994 to 1999, inclusive, for an equal principal amount of 10.95% debentures of the Province due 5 April 2021(5X). To date bondholder's have exchanged $147.9 million face value of 5W bonds into 5X bonds. Bond issue 5W matured 15 April 2001.
5. Non-callable by the Province, except upon changes in tax status and/or law, then as a whole at a premium of 2%.
6. Callable by the Province in whole or in part at par two years prior to maturity or on any subsequent interest payment date. The Province called the 5L bond issue on 6 April 2001.
7. Extendible at the bondholders option to 12 May 2013. The interest rate is 8.75% until 12 May 2003 and thereafter as determined by the Province.
8. Callable by the Province in whole or in part at par in the last three years prior to maturity or on any subsequent interest payment date.
9. May be redeemed at the option of the Province or bondholder on 8 April 2001. The Province called the bond issue on 8 April 2001.
10. Redeemable at the bondholders option on 1 June 2004 upon not less than thirty days prior written notice.
11. Callable at par at the option of the Minister of Finance of Canada upon six months' prior written notice, subject to the requirements of the Canada Pension Plan. Commencing March 1999, the Province has an option, pursuant to amendments of the Canada Pension Plan enacted by the Canada Pension Plan Investment Board Act, to refinance for a final twenty year term maturing Canada Pension Plan borrowings, provided sufficient monies are available in the Canada Pension Plan Investment Fund. The Province has exercised an option to refinance its maturing Canada Pension Plan debt and to date has rolled over, for a further 20 year term, all funds made available by the Canada Pension Plan Investment Fund.
12. This is a loan from the Canada Mortage and Housing Corporation for the acquisition and construction of the Harbour Lodge. This loan is repayable over a 50 year period in blended annual installments of principal and interest, at an interest rate of 7 7/8%, maturing 1 December 2021.
13. Called by the Province on 15 November 2001.
14. Re-paid by the Province during March 2002.
15. This figure represents the net proceeds from the sale of $494 million discounted treasury bills with maturity dates ranging from 4 April 2002 to 27 June 2002 and interest rates ranging from 1.930% to 2.310%.
16. Interest is payable quarterly at 3-month Canadian BA's plus 7 basis points.

NOTES TO SCHEDULE OF DEBENTURE AND OTHER DEBT (continued)

17. Borrowings and unamortized foreign exchange losses, by major currency, and sinking funds as at 31 March 2002 are as follows:

Major Currencies	Foreign Borrowings	Exchange Rate	Canadian $	Unamortized Foreign Exchange Losses	Net
			(000's)	(000's)	(000's)
Swiss	300,000	0.9480000	284,400	5,311	279,089
U.S.	1,150,000	1.5942000	1,833,330	332,429	1,500,901
			2,117,730	337,740	1,779,990
Canadian			4,589,223		4,589,223
		Sub-total	6,706,953	337,740	6,369,213
	Less: Foreign sinking funds		275,432	48,391	227,041
	Less: Canadian sinking funds		687,522		687,522
		Total	5,743,999	289,349	5,454,650

Sinking fund contributions and principal repayment requirements by major currency in Canadian dollars are as follows:

	U.S.	Swiss	Canadian	Total
	(000's)	(000's)	(000's)	(000's)
2002-2003	14,700	144,400	26,300	185,400
2003-2004	14,700	0	26,300	41,000
2004-2005	14,700	0	225,200	239,900
2005-2006	14,700	0	126,300	141,000
2006-2007	14,700	0	26,300	41,000
2007-2031	144,300	0	1,417,400	1,561,700
	217,800	144,400	1,847,800	2,210,000

The foreign exchange loss which has been recognized on the Statement of Revenue and Expenditure is $20.1 million.

Schedule G

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Contingent Liabilities
As at 31 March 2002
with comparative figures for 2001

	Limit of Guarantee ($000)	Present Liability	
		2002 ($000)	2001 ($000)
Guaranteed Debentures:			
Municipalities:			
(For debentures issued to The Municipal Development and Loan Board and The Canada Mortage and Housing Corporation)			
Baie Verte	20	20	28
Bishop's Falls	49	49	59
Botwood	6	6	7
Buchans	13	13	16
Burin	33	33	38
Channel - Port aux Basques	24	24	29
Deer Lake	14	14	17
Gambo	66	66	81
Gander	99	99	116
Glenwood	77	77	80
Grand Bank	13	13	16
Grand Falls - Windsor	108	108	127
Happy Valley - Goose Bay	183	183	183
Harbour Breton	159	159	172
Harbour Grace	74	74	73
La Scie	30	30	31
Mount Pearl	54	54	63
New-Wes-Valley	40	40	46
Placentia	143	143	160
Springdale	22	22	26
Stephenville Crossing	16	16	17
Wabana	33	33	35
	1,276	1,276	1,420
Crown Corporations:			
Health Care Corporation of St. John's - note 2	131,840	131,840	132,605
Newfoundland and Labrador Hydro Electric Corporation - note 2	1,319,944	1,319,944	1,161,453
Newfoundland and Labrador Municipal Financing Corporation - note 2	352,728	352,728	333,179
Newfoundland Liquor Corporation	209	209	314
	1,804,721	1,804,721	1,627,551
Guaranteed Bank Loans:			
Crown Corporations:			
Marble Mountain Development Corporation	1,700	1,476	1,042
Newfoundland and Labrador Education Investment Corporation	40,000	26,042	7,215

CONTINGENT LIABILITIES (continued)

	Limit of Guarantee	Present Liability	
		2002	2001
	($000)	($000)	($000)
Guaranteed Bank Loans:			
Crown Corporations:			
Newfoundland and Labrador Heritage Corporation	47,500	9,648	3,884
Newfoundland Ocean Enterprises Limited	4,850	4,850	600
	94,050	42,016	12,741
Municipalities: - note 3			
Beachside	-	-	13
Bird Cove	-	-	62
Englee	-	-	27
Flower's Cove	17	13	-
Fox Roost-Margaree	24	12	-
Garnish	-	-	59
Grand Falls - Windsor	-	-	117
Greenspond	185	185	98
Jackson's Arm	29	6	-
Main Brook	183	171	147
Millertown	-	-	53
Musgrave Harbour	53	-	19
Pilley's Island	35	14	14
Port Saunders	-	-	152
Raleigh	-	-	3
River of Ponds	87	84	80
Robert's Arm	-	-	90
Rose Blanche - Harbour Le Cou	87	78	75
St. Bernard's-Jacques Fontaine	17	17	17
Sunnyside	-	-	77
Winterland	-	-	13
Witless Bay	87	-	-
	804	580	1,116
Fisheries: - note 4			
A.S.E. Enterprises Limited; Sylvia & Alvin Petten	1,083	921	-
Ackerman, Scott	282	282	317
Alcon Enterprises	733	733	708
Allingham, Ralph and Wayne	71	71	80
Andrews, Winston and Bert	237	237	271
B D & T Enterprises & William F. Ralph	378	254	-
Barrett, Derek	-	-	187
Barrett, Donald	217	217	239
Barrett, Victor and Dwayne	254	254	276
Batten, Purdie	439	439	471
Bird, Cecil	125	125	144
Burton, Glen - et al	250	250	285

CONTINGENT LIABILITIES (continued)

Guaranteed Bank Loans:

Fisheries: - note 4

	Limit of Guarantee ($000)	Present Liability	
		2002 ($000)	2001 ($000)
Butler, Harold	350	350	-
Chambers, Wilfred - et al	28	28	44
Coles, Kirby - et al	280	280	298
Collins Fisheries Limited	626	626	683
Daley, Andrew	317	317	362
Daley, Gary	360	360	405
Day, Alex	-	-	145
Decker, Barry	23	23	36
Decker, William	80	80	88
DJJ Enterprises Inc.	202	202	228
Drake, Keith and Gertrude	75	75	85
Drover, Walter and Drover's Sea Harvesting Limited	796	796	820
E & R Small & Sons Limited	500	-	-
Emberley, Randy	201	201	223
F.I.C. Enterprises	506	294	-
Feltham, Alexander	284	284	306
Fennelly, Thomas	303	303	341
Foley, Dennis J.	54	54	84
Forsey, Maxwell	393	393	438
Gallant, Guy	487	487	527
Genge, Cecil	74	74	86
Genge, Claude - et al	20	20	40
Genge, Emanuel Jr.	338	338	375
Genge, Montrose	532	532	601
Genge, Rufus	39	39	77
Gibbons, David and Reginald	27	27	36
Gordon, Redmond and Maxine	-	-	31
Gorman, Michael	234	234	107
Gosse, George Roy	69	69	78
Gould, Angus - et al	120	120	137
Gould, Clifford - et al	168	168	-
Grandy, Gordon	-	-	79
Greenham, David J. and Billy F. T/A B & D Fishing	539	539	583
Greenspond Fisheries Ltd.	431	431	-
Hart, Edward T.	1,098	951	1,024
Hart, Lloyd	593	593	657
Harvester Enterprises Limited	163	163	184
Hickey, John Sr. - et al	845	845	910
Hicks Fisheries Limited & Randy Hicks	215	215	-
High Tide Enterprises Limited	700	-	-
High Wave Fisheries Limited	698	698	-
Hiscock, Albert	576	576	618
HMCC Fisheries	-	-	119

CONTINGENT LIABILITIES (continued)

	Limit of Guarantee ($000)	Present Liability	
		2002 ($000)	2001 ($000)
Guaranteed Bank Loans:			
Fisheries: - note 4			
House, Lionel	110	110	187
Hussey, Craig	858	858	956
Hutchings, Frank	397	397	441
Hyde, Gary and Karen	202	100	-
J.T. Fisheries Ltd.	119	119	136
Jacobs, George - et al	381	381	432
Jones, Jeffrey - et al	70	70	80
Kearney, Francis and Jerome	379	379	46
Keats, Winston	1,114	811	-
Lambert, Samuel	44	44	69
Larkham's Fisheries Limited	212	212	239
Lavers, Boyd George	496	496	-
Lavers, Dion	99	99	106
Legge, Wilbert	307	307	-
Lewis, John B.	142	142	162
Leyte, Melvin	1,198	1,018	-
Leyte, Roy and Melvin	287	287	328
Lormar Enterprises Limited	243	202	-
Loveless, Bruce	28	28	34
Marine Fisher Limited & Dino Drodge	152	152	-
Meade, Edward J.	24	24	31
Miller, Gerald and Freeman	124	124	154
Morey, Byron	289	289	326
Morey, Lorne	244	244	282
Morgan William G.	1,048	1,048	1,097
Morgan, Howard & Edward	44	44	-
Morgan, Wayne A.	123	123	148
Mouland, Harvey and Wallace	-	-	225
Myers, Howard and Baines, Andy	265	265	294
Newhook, Albert	410	410	159
Noonan, Maurice and Raymond	493	493	554
Norman, Glenn	875	875	-
Normore, Elvin	200	200	-
Normore, Kevin, Leroy and Urias	325	325	200
Oldford, Lloyd, Gus and Murphy, Daniel	-	-	20
Parsons, William A.	149	149	171
Patey, Randy	337	337	360
Peddle, Larry	-	-	65
Penney's Fisheries Limited	1,080	891	-
Penney, Boyd - et al	255	255	284
Penney, Glenn	53	53	125
Penney, Harold - et al	34	34	68
Penton, Aiden	200	200	266

CONTINGENT LIABILITIES (continued)

	Limit of Guarantee ($000)	Present Liability	
		2002 ($000)	2001 ($000)
Guaranteed Bank Loans:			
Fisheries: - note 4			
Petten, Chesley	422	422	469
Petten, Dwight	118	118	173
Petten, Lester	337	337	379
Petten, Neal	452	452	484
Petten, Raymond	1,097	1,097	446
Pike, Alex	-	-	312
Plowman, Clayton	95	95	107
Porter, Alfred	94	94	-
Porter, David and Calvin	135	135	126
Porter, Edmund and Marion	349	349	402
Porter, James F. and James P.	-	-	58
R & B Fisheries Ltd.	173	173	195
R & C Rose Enterprises Limited	1,033	929	-
Ralph, Shawn - et al	180	180	217
Randell, Gary - et al	77	77	96
Reid, Austin, Kevin and Boyce	374	374	415
Reid, Glen W.	70	70	80
Rett Enterprises Inc	320	320	-
Roberts, Charles and Winslow, Glen	540	540	298
Rowe, Morley	339	339	380
Russell, Ivan	-	-	614
Russell, Wayne	285	285	312
Russell, William and Mercer, Glen	117	117	139
SGR Fisheries Limited	910	910	971
Simmonds, Rex	567	567	-
Smith, Ivan and Baxter	81	81	95
Spurrell, Hayward	-	-	295
Sturge, Arthur - et al	568	568	652
Symmonds, Michael - et al	163	163	181
The Roberts and Sisters Enterprises Limited	328	328	-
Tobin, Alonzo - et al	60	60	81
Tucker, Noah	113	113	132
Vernon Petten Enterprises Ltd.	690	690	749
Walsh, Jarvis	-	-	4
Ward, Cecil	269	269	321
Ward, Ford	69	69	92
Warren, Maxwell	68	68	78
Wrice, Wallace & Mary	280	280	-
Yankee Point Limited	254	254	-
	41,850	39,086	31,231
Province's Liability	33,078	30,315	25,133

CONTINGENT LIABILITIES (continued)

	Limit of Guarantee ($000)	Present Liability 2002 ($000)	Present Liability 2001 ($000)
Guaranteed Bank Loans:			
Corporate:			
A.L. Stuckless and Sons Limited	1,200	1,200	794
Consumer Protection Fund for Prepaid Funeral Expenses	200	119	-
Fogo Island Co-Operative Society Limited	2,000	-	-
Island By-Products Limited	216	216	258
Newfoundland Symphony Orchestra Association	50	16	12
Smith Seafoods Limited	100	90	85
Torngat Fish Producers Co-Op Society Limited	2,100	-	-
	5,866	1,641	1,149
Other Guarantees:			
Newfoundland Ocean Enterprises Limited - note 12	42,788	7,000	7,000
	1,982,583	1,887,549	1,676,110

See accompanying notes.

NOTES TO SCHEDULE OF CONTINGENT LIABILITIES
As at 31 March 2002

1. **Definitions**

The headings used in this Schedule are defined as follows:

Limit of Guarantee - This represents the maximum amount of loan advances available under the Province's guarantee plus capitalized interest thereon and past due interest, less downpayment and less any receipted Provincial subsidy.

Present Liability - This represents the actual amount of loan advances (drawdowns) outstanding under the various guarantees plus capitalized interest thereon and past due interest. This represents the amount that the Province is contingently liable for if it had to honour these guarantees at year end.

The difference between these two amounts reflects the financing still available under the Province's guarantee. As of 31 March 2002, capitalized interest and past due interest amounted to $0.1 million and $0.1 million respectively.

2. **Debenture Issues with Sinking Funds**

Corporations for which guarantees are presented net of sinking fund values:

	Principal Amount of Debentures Outstanding	Accrued Interest	Value of Sinking Fund	Net Liability
	($000)	($000)	($000)	($000)
Newfoundland and Labrador Hydro Electric Corporation				
- Canadian Funds	1,125,000	16,469	84,465	1,057,004
- Government of Canada	25,194	14		25,208
- Promissory Notes	236,727	1,005		237,732
				1,319,944
Newfoundland and Labrador Municipal Financing Corp.				
- Canadian Funds	387,015	9,006	43,293	352,728
Health Care Corporation of St. John's				
- Canadian Funds	130,000	2,605	765	131,840

3. **Municipal Loans**

Interim financing for municipal capital projects is provided through these guaranteed bank loans which include interest capitalized during the construction. Once an appropriate level of capital projects have been completed, the Newfoundland and Labrador Municipal Financing Corporation (a crown agency) provides long-term financing by issuing its own securities and lending the funds to the municipalities for those loans not financed through private sources. The debt securities of the Newfoundland and Labrador Municipal Financing Corporation are also guaranteed by the Province.

4. **Fisheries Loans**

During a vessel's construction period, interim financing is provided through bank loans which are fully guaranteed by the Province. Once construction has been completed, these interim loans are converted to term debt by the banks. With regard to these term loans, the Province's liability under each individual guarantee is determined as being limited to the lesser of the term loan or 20% of the aggregate of all term loans made by the Bank, less the total of all claims paid to the Bank by the Province with respect to these loans.

For the fiscal year ended 31 March 2002, the Province's liability is limited to $30.3 million.

NOTES TO SCHEDULE OF CONTINGENT LIABILITIES (continued)

5. **Payments under Guarantee**

During the 2001-2002 fiscal year, the Province paid the following amounts under its guarantees:

	($000)
Gordon Grandy	90
	90

6. **Registrar of the Supreme Court**

The Province of Newfoundland and Labrador guarantees all sums required to discharge the balances of the Registrar of the Supreme Court as administrator, guardian, trustee, etc. (Judicature Act).

7. **Pensions**

(a) Province of Newfoundland and Labrador Pooled Pension Fund

Pursuant to Section 9 of the Pension Funding Act, the Province is liable for payment of any deficiency in the Pension Fund covered by that Act. Refer to Note 7 - Notes to the Financial Statements.

(b) Memorial University of Newfoundland Pension Fund

Pursuant to Section 6 of the Memorial University Pensions Act, the Province is liable for payment of any deficiency in the Pension Fund covered by that Act. As at 31 March 2002, no liability exists.

8. **Trust Accounts**

The Province is contingently liable for any shortage that may occur for any funds held in trust by the Province. Currently, all obligations held have an offsetting asset.

9. **Canadian Saltfish Corporation**

On 17 July 1970, the Province entered into an agreement with the Government of Canada for the marketing of saltfish products by the Canadian Saltfish Corporation (the "Corporation"), pursuant to the Saltfish Act. The Agreement provided that the Province is required to pay to the Government of Canada its proportional share of 50 per cent of the losses to Canada. This share is based on the loss to Canada based on the total value of annual sales of cured fish products applicable to each participating province.

On 19 February 1993, the Government of Canada requested that the Province compensate it for losses incurred to 31 March 1992. The amount which the Government of Canada calculated as the Province's share of the losses is $21.6 million.

This matter is currently under discussion between the Government of Canada and the Province. However, the Province takes the position that for a number of reasons, including the fact that the Corporation engaged in activities beyond its mandate as determined by the Auditor General of Canada and confirmed by the Department of Justice of Canada, that the Province is not liable for the amount claimed.

10. **Newfoundland Student Loans Program**

Under the loan guarantee component of this Program, the Province has issued guarantees totalling $0.8 million. Under the loan remission component of the Program, the Province is contingently liable for possible remissions totalling $6.7 million. Under the current agreement with the service provider, the Province is contingently liable for loans issued as of 31 March 2002 totaling $185.8 million. The expected default rate on these loans is 25% - 30%.

11. **Valuation Allowance**

The provision for guaranteed debt for 31 March 2002 is $5.0 million (31 March 2001 - $0.8 million).

NOTES TO SCHEDULE OF CONTINGENT LIABILITIES (continued)

12. **Newfoundland Ocean Enterprises Limited**

At the time the assets of Newfoundland Ocean Enterprises Limited were purchased by Friede Goldman Newfoundland Limited (the "Company"), the Province had performance guarantees in place with regard to three shipbuilding/repairs contracts. These contracts were assumed by the Company, however the Province's performance guarantees were not released. The Company indemnified the Province with regard to these guarantees through third party performance bonding.

At year end, Government's exposure with respect to two of the contracts had effectively ended due to the associated work being completed in accordance with those contracts. Government's exposure with respect to the third contract has significantly decreased given that all work has been completed. Government's exposure is now limited to any construction issues which may arise in the future.

Schedule 11

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Losses, Uncollectible Accounts and Other Amounts Written Off
For the year ended 31 March 2002
with comparative figures for 2001

Department	2002 ($000)	2001 ($000)
Finance:		
Remissions	514	617
Tax forgiveness	52	11
Loan forgiveness	2,230	1,690
Accrued guarantee fees	-	123
Settlement of debt	6,501	-
	9,297	2,441
Government Services and Lands:		
Uncollectible accounts	2	33
Works, Services and Transportation:		
Uncollectible accounts	127	12
Fisheries and Aquaculture:		
Uncollectible accounts	3	9
Forest Resources and Agrifoods:		
Uncollectible accounts	1	1
Veterinary services	1	3
	2	4
Industry, Trade and Rural Development:		
Uncollectible accounts	10,000	-
Mines and Energy:		
Uncollectible accounts	3	3
Tourism, Culture and Recreation:		
Uncollectible accounts	-	4
Human Resources and Employment:		
Uncollectible accounts	3	-
Overpayment of social assistance	603	355
	606	355
Justice:		
Uncollectible accounts	-	75
Total	20,040	2,936

Schedule I

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Trust Accounts
As at 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
Assets		
Registrar of the Supreme Court	22,144	23,192
Newfoundland Government Fund	19,000	19,000
Commercial and Corporate Affairs Trust	5,771	5,096
Teachers' Accrued Salary Trust Account	4,507	4,514
Federal/Provincial Contractors' Security Account	1,950	1,257
Consolidated Tender Account	997	1,081
Homes for Special Care	646	645
Provincial Courts Trust Account	328	1,199
High Sheriff of Newfoundland	243	121
H.M. Penitentiary	103	67
Rooms Trust Account	76	25
Newfoundland and Labrador Youth Centre	40	18
Securities Payable	18	30
Labrador Correctional Centre	14	12
School for the Deaf	5	12
West Coast Correctional Centre	5	7
Newfoundland and Labrador Correctional Centre for Women	5	6
Unpaid Wages Trust Account	4	3
Bishop's Falls Correctional Centre	2	2
Licencing and Enforcement	-	87
Contractors' Security Account - Works, Services and Transportation	-	45
Residential Tenancies Trust	-	1
Total Trust Account Assets	55,858	56,420
Balance of Funds		
Balance of Funds	55,858	56,420
Total Balance of Funds	55,858	56,420

Schedule J

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Reconciliation of Modified Cash to Modified Accrual
For the year ended 31 March 2002
with comparative figures for 2001

	2002		2001	
	Current ($000)	Capital ($000)	Current ($000)	Capital ($000)
Surplus (Deficit) - modified cash	115,824	(163,074)	120,044	(146,105)
Less: Amounts capitalized	-	(5,837)	-	(3,925)
	115,824	(168,911)	120,044	(150,030)
Surplus (Deficit) - modified accrual	(184,692)	(193,042)	61,705	(182,327)
Change in surplus/deficit	300,516	24,131	58,339	32,297
The change in the basis of accounting from the modified cash to the modified accrual affected revenue and expenditure as follows:				
Revenue				
Retail sales tax	(18,619)	-	(4,386)	-
Gasoline tax	(346)	-	(566)	-
Other taxes	(6,462)	-	(6,786)	-
Non-tax revenue	6,350	-	(20,221)	-
Equalization	45,016	-	(43,959)	-
Related revenue	67,885	(90)	(75,198)	(478)
Canada Health and Social Transfer	(2,747)	-	4,303	-
Total revenue	91,077	(90)	(146,813)	(478)
Expenditure				
Salaries	11,523	-	6,841	-
Employee benefits	(58,453)	-	(56,390)	-
Pension costs	2,406	-	(13,070)	-
Purchased services	580	(77)	(2,116)	(32)
Allowances and assistance	(682)	-	(108)	-
Grants and subsidies	(4,879)	-	3,658	(381)
Debt expenses	252,950	18,968	253,942	17,879
Bad debt expenses	5,994	5,330	12,395	15,309
Total expenditure	209,439	24,221	205,152	32,775
Change in surplus/deficit	300,516	24,131	58,339	32,297
Net change in surplus/deficit	324,647		90,636	

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Province of Newfoundland and Labrador

Public Accounts

Volume III

Consolidated Revenue Fund
Supplementary Statements and Schedules

For The Year Ended
31 March 2002

PRINTED UNDER AUTHORITY OF THE HOUSE OF ASSEMBLY

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GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

Department of Finance
Office of the Minister

October, 2002

The Honourable A.M. House, C.M., M.D., FRCPC
Lieutenant-Governor of Newfoundland and Labrador

Sir,

I have the honour to present the Public Accounts of the Province of Newfoundland and Labrador for the financial year ended 31 March 2002.

Respectfully submitted,
Your Honour's obedient servant,

JOAN MARIE AYLWARD
Minister of Finance

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INTRODUCTION

The unaudited summary statements, detailed departmental statements, schedules and notes of the Consolidated Revenue Fund are presented through the publication of the Public Accounts, Volume III. They are prepared by the Comptroller General on a basis consistent with the Estimates, for comparative purposes. The Estimates represent the financial plan of the Province and are presented by the Government to the House of Assembly on an annual basis.

The Public Accounts for the year ended 31 March 2002 consists of three other volumes:

Volume I – Consolidated Summary Financial Statements presents the summary statements which consolidate the financial statements of the Consolidated Revenue Fund with the financial statements of various Crown Corporations, Boards and Authorities, as approved by Treasury Board, which are owned or controlled by, and accountable to, the Government of Newfoundland and Labrador.

Volume II – Consolidated Revenue Fund Financial Statements presents the financial position of the Fund and the results of its activities.

Volume IV – Financial Statements of Crown Corporations, Boards and Authorities presents a reproduction of the available financial statements of the Crown Corporations, Boards and Authorities.

The Public Accounts of the Province are tabled in the House of Assembly in accordance with Section 60 of the *Financial Administration Act*.

Internet Address

The Public Accounts are available on the Internet at:
http://www.gov.nf.ca/ComptrollerGeneral/publications.htm

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PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Revenue and Expenditure for the year ended 31 March 2002 with comparative figures for 2001

	2002 ($000)	2001 ($000)
CURRENT ACCOUNT		
Revenue	3,370,850	3,369,064
Expenditure (gross)	3,684,975	3,475,062
Less: Related revenue	(429,949)	(226,042)
	(3,255,026)	(3,249,020)
Surplus (Deficit) on current account	115,824	120,044
CAPITAL ACCOUNT		
Expenditure (gross)	281,836	280,725
Less: Related revenue	(118,762)	(134,620)
Surplus (Deficit) on capital account (before amounts capitalized)	(163,074)	(146,105)
Less: Loans, advances, investments and other amounts capitalized	(5,837)	(3,925)
Surplus (Deficit) on capital account	(168,911)	(150,030)
SURPLUS (DEFICIT) AFTER AMOUNTS CAPITALIZED	(53,087)	(29,986)
SURPLUS (DEFICIT) BEFORE AMOUNTS CAPITALIZED-NOTE	(47,250)	(26,061)

Note:

The amounts represent the combined Surplus (Deficit) on current and capital account before amounts capitalized. The total budgetary requirements per the original Estimates for 2001-2002 were $30.5 million (subsequently revised to $63.5 million as shown in the 2002-2003 Estimates).

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Revenue, Expenditure and Related Revenue by Department
for the year ended 31 March 2002
with comparative figures for 2001
Current Account

Revenues

Department	2002 ($000)	2001 ($000)
General Government Sector:		
Executive Council	71	671
Finance	3,240,111	3,230,611
Government Services and Lands	79,666	74,603
Legislature	4	9
Public Service Commission	-	5
Sub-total	3,319,852	3,305,899
Resource Sector:		
Environment	442	67
Fisheries and Aquaculture	160	1,109
Forest Resources and Agrifoods	4,264	4,591
Industry, Trade and Rural Development	78	36
Mines and Energy	34,539	45,966
Tourism, Culture and Recreation	4,568	4,727
Sub-total	44,051	56,496
Social Sector:		
Justice	6,838	6,634
Municipal and Provincial Affairs	109	35
Sub-total	6,947	6,669
Total	3,370,850	3,369,064

See "Notes to Statements of Revenue, Expenditure and Related Revenue by Department."

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Revenue, Expenditure and Related Revenue by Department (Continued)
for the year ended 31 March 2002
with comparative figures for 2001
Current Account

Expenditure and Related Revenue

Department	Expenditure (Actual) ($000)	Related Revenue (Actual) ($000)	Net Expenditure (Actual) ($000)	Net Expenditure (Estimates - Amended) ($000)	Net Expenditure (Actual 2001) ($000)
General Government Sector:					
Consolidated Fund Services	612,041	182,087	429,954	395,652	561,361
Contingency Reserve	-	-	-	1,135	-
Executive Council	28,242	1,153	27,089	28,432	26,507
Finance	43,475	107,222	(63,747)	(69,597)	(14,633)
Government Services and Lands	26,972	2,747	24,225	25,007	22,561
Labrador and Aboriginal Affairs	6,619	4,131	2,488	3,408	1,757
Legislature	12,514	128	12,386	12,561	11,252
Public Service Commission	2,949	-	2,949	3,078	2,289
Works, Services and Transportation	158,456	25,708	132,748	133,854	135,885
Sub-total	891,268	323,176	568,092	533,530	746,979
Resource Sector:					
Environment	6,721	1,011	5,710	6,031	4,827
Fisheries and Aquaculture	11,568	2,723	8,845	9,837	9,032
Forest Resources and Agrifoods	44,062	3,263	40,799	40,864	39,276
Industry, Trade and Rural Development	38,663	7,355	31,308	40,586	33,769
Mines and Energy	17,152	1,596	15,556	22,184	13,590
Tourism, Culture and Recreation	31,211	1,922	29,289	29,076	27,594
Sub-total	149,377	17,870	131,507	148,578	128,088
Social Sector:					
Education	537,538	8,843	528,695	532,230	494,904
Health and Community Services	1,410,291	27,708	1,382,583	1,396,662	1,245,789
Human Resources and Employment	260,135	8,393	251,742	254,352	262,306
Justice	134,535	15,860	118,675	126,043	117,527
Labour	6,230	3,627	2,603	2,450	2,190
Municipal and Provincial Affairs	62,791	638	62,153	62,500	63,885
Newfoundland and Labrador Housing Corporation	8,935	-	8,935	8,935	6,400
Youth Services and Post Secondary Education	223,875	23,834	200,041	203,036	180,952
Sub-total	2,644,330	88,903	2,555,427	2,586,208	2,373,953
Total	3,684,975	429,949	3,255,026	3,268,316	3,249,020

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Expenditure and Related Revenue by Department
for the year ended 31 March 2002
with comparative figures for 2001
Capital Account

Expenditure and Related Revenue

Department	Expenditure (Actual) ($000)	Related Revenue (Actual) ($000)	Net Expenditure (Actual) ($000)	* Net Expenditure (Estimates - Amended) ($000)	Net Expenditure (Actual 2001) ($000)
General Government Sector:					
Consolidated Fund Services	180	4,798	(4,618)	(17,099)	(232)
Finance	-	-	-	-	3,860
Government Services and Lands	219	2,697	(2,478)	(913)	(1,712)
Works, Services and Transportation	138,701	95,656	43,045	46,896	37,025
Sub-total	139,100	103,151	35,949	28,884	38,941
Resource Sector:					
Fisheries and Aquaculture	87	32	55	100	42
Forest Resources and Agrifoods	2,561	-	2,561	2,700	2,294
Industry, Trade and Rural Development	5,993	6,385	(392)	1,307	(3,376)
Tourism, Culture and Recreation	1,925	-	1,925	2,012	2,523
Sub-total	10,566	6,417	4,149	6,119	1,483
Social Sector:					
Education	5,470	-	5,470	5,470	7,620
Health and Community Services	68,353	3,000	65,353	66,965	51,505
Justice	-	-	-	-	482
Municipal and Provincial Affairs	44,841	5,769	39,072	33,580	39,263
Youth Services and Post Secondary Education	13,506	425	13,081	13,165	6,811
Sub-total	132,170	9,194	122,976	119,180	105,681
Total	281,836	118,762	163,074	154,183	146,105
Less: Loans, Advances, Investments and Other Amounts Capitalized			(5,837)		(3,925)
			168,911		150,030

See "Notes to Statements of Revenue, Expenditure and Related Revenue by Department."

NOTES TO STATEMENTS OF REVENUE, EXPENDITURE AND RELATED REVENUE BY DEPARTMENT

1. **Current Account Revenue and Related Revenue**

Revenues which are related to or generated by specific expenditure activities of Government are applied against the respective expenditures under the general head of Related Revenue. Current Account Revenue, as opposed to Related Revenue, is generally derived as a result of statutory requirements which specify the amount to be paid to the Province.

See Schedule 2 - Schedule of Current Account Revenue.

2. **Statutory and Non-Statutory Expenditure**

Certain expenditures of the Province are approved by Statutes other than the annual Supply Act. These are referred to as statutory expenditures. In contrast, all other expenditures must be approved by the House of Assembly each year and are therefore referred to as non-statutory expenditures.

The following summary shows a breakdown of the total expenditure of the year (Current and Capital Account) into statutory and non-statutory classifications:

STATUTORY EXPENDITURE:

Department:	Current ($000)	Capital ($000)	Total ($000)
Consolidated Fund Services	604,714	90	604,804
Executive Council	91	-	91
Legislature	217	-	217
Total	605,022	90	605,112

NON-STATUTORY EXPENDITURE:

	($000)
Total current account expenditure	3,684,975
Total capital account expenditure	281,836
Total expenditure	3,966,811
Less: statutory expenditure - above	605,112
Total	3,361,699

3. **Legislative Appropriations and Unexpended Balance**

Supply Acts and special warrants totaling $3.44 billion to defray expenses of the Public Service for the year ended 31 March 2002 were as follows:

	($000)
Supplementary Supply, 2001-02 (not enacted)	51,017
The Supply Act, 2001	2,165,842
The Interim Supply Act 2001	1,226,446
Total	3,443,305

Subsequent to enactment of The Supply Act of 2001, spending authority for amounts totaling $51.0 million was provided by nine special warrants issued by the Lieutenant-Governor under the provisions of Section 28(2) of the Financial Administration Act.

Non-statutory expenditure for the year totaled $3.36 billion. Of the $3.44 billion appropriations made available in respect of expenditure for the year ended 31 March 2002, $.08 billion remains unexpended. In compliance with Section 23(1) of the Financial Administration Act, balances comprising this amount lapsed and were written off.

NOTES TO STATEMENTS OF REVENUE, EXPENDITURE AND RELATED REVENUE BY DEPARTMENT (continued)

4. Budgetary and Non-Budgetary Expenditure

All budgetary expenditures are included in the annual Estimates of the Province and are subject to the approval of the House of Assembly. Any unexpended budgetary funds lapse at the end of each fiscal year.

Non-budgetary expenditures do not require annual approval by the House of Assembly. These expenditures must be specified by Statute.

5. Excess of Expenditure over Revenue

The following summary shows the excess of expenditure over revenue for the year.

	($000)
Total current account revenue	3,370,850
Total expenditure (net)	3,423,937
Excess of expenditure over revenue (net) for the year	(53,087)

6. Budgetary Requirements

The following summary compares actual amounts for the financial year 2001-2002 with amounts included in Statement 1 (Summary of Borrowing Requirements) of the Estimates approved by the Legislature.

	Estimate ($000)	Actual ($000)	Increase (Decrease) ($000)
CURRENT ACCOUNT:			
Gross expenditure	3,711,582	3,684,975	(26,607)
Related revenue	474,793	429,949	(44,844)
Net expenditure	3,236,789	3,255,026	18,237
Revenue	3,340,945	3,370,850	29,905
Surplus	104,156	115,824	11,668
CAPITAL ACCOUNT:			
Gross expenditure	270,992	281,836	10,844
Related revenue	146,300	118,762	(27,538)
Net expenditure	124,692	163,074	38,382
OTHER:			
Contingency Reserve	10,000	-	(10,000)
Total Budgetary Requirements	30,536	47,250	16,714
NON-BUDGETARY TRANSACTIONS:			
Debt Retirement:			
Wind up of voluntary sinking funds	(93,164)	(63,489)	29,675
Retirement of pension liabilities	116,000	143,500	27,500
Sinking fund contributions	51,265	49,164	(2,101)
Foreign exchange losses	-	5,073	5,073
Redemptions	216,359	299,803	83,444
	290,460	434,051	143,591
Total Budgetary Requirements and Debt Retirement	320,996	481,301	160,305

Actual expenditures from funds appropriated for Contingency Reserve have been allocated to current and capital account expenditures.

The estimates projected total budgetary requirements and debt retirement for 31 March 2002 of $321.0 million as compared to $481.3 million actual (see note 7).

NOTES TO STATEMENTS OF REVENUE, EXPENDITURE AND RELATED REVENUE BY DEPARTMENT (continued)

7. **Cash Requirements**

The following summarizes the 31 March 2002 actual total cash requirements and total borrowings and the utilization of the borrowings in excess of cash requirements. The total budgetary requirements have been adjusted for the modifications to the cash basis of accounting to arrive at the total cash requirement.

	2001-02 Actual ($000)
Total Budgetary Requirements and Debt Retirement (see note 6)	(481,301)
Add (deduct):	
Writeback revenue - 2001	12,696
Writeback revenue - 2002	(21,237)
Writeback expenditure - 2002	133,036
Writeback expenditure - 2001	(74,326)
Prior year's expenditure cheques recovered	716
Other adjustments	6
Special purpose funds	252
Deferred revenue	(17,438)
Treasury bill borrowing repayments	(2,904,309)
Temporary investments 1 April 2001	307,600
Contractors' Holdback Funds	1,839
Total Cash Requirements	(3,042,466)
Borrowings:	
Debentures	400,000
Increase in bank overdraft	6,773
Treasury bill borrowings	3,010,664
Total Borrowings	3,417,437
Temporary investments 31 March 2002	374,971

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Unexpended Balances of Appropriations
for the year ended 31 March 2002
with comparative figures for 2001

	2002			2001
Department	Current Account ($000)	Capital Account ($000)	Total ($000)	Total ($000)
General Government Sector:				
Consolidated Fund Services	219	-	219	5.988
Contingency Reserve	1.134	-	1.134	750
Executive Council	1.878	-	1.878	1.423
Finance	1.287	-	1.287	588
Government Services and Lands	555	118	673	819
Labrador and Aboriginal Affairs	701	-	701	493
Legislature	323	-	323	177
Public Service Commission	129	-	129	2
Works. Services and Transportation	4.332	12.654	16.986	6.291
Sub-total	10.558	12.772	23.330	16.531
Resource Sector:				
Environment	210	-	210	1.029
Fisheries and Aquaculture	1.677	13	1.690	3.148
Forest Resources and Agrifoods	2.265	139	2.404	497
Industry. Trade and Rural Development	15.543	414	15.957	5.903
Mines and Energy	6.636	-	6.636	4.005
Tourism. Culture and Recreation	606	22	628	187
Sub-total	26.937	588	27.525	14.769
Social Sector:				
Education	1.559	-	1.559	4.095
Health and Community Services	9.774	500	10.274	1.294
Human Resources and Employment	3.002	-	3.002	4.118
Justice	1.857	-	1.857	34
Labour	244	-	244	132
Municipal and Provincial Affairs	505	3.773	4.278	2.209
Youth Services and Post Secondary Education	8.934	605	9.539	7.298
Sub-total	25.875	4.878	30.753	19.180
Total	63.370	18.238	81.608	50.480

CONSOLIDATED FUND SERVICES
Statement of Expenditure and Related Revenue
FOR THE YEAR ENDED 31 MARCH 2002

SERVICING OF THE PUBLIC DEBT

INTEREST - STATUTORY

CURRENT

		Estimates	
	Actual	Amended	Original
	$	$	$
1.1.01. TEMPORARY BORROWINGS			
11. Debt Expenses	593,712	500,000	500,000
Total: Temporary Borrowings	593,712	500,000	500,000
1.1.02. TREASURY BILLS			
11. Debt Expenses	17,054,890	20,155,100	20,155,100
Total: Treasury Bills	17,054,890	20,155,100	20,155,100
1.1.03. DEBENTURES			
11. Debt Expenses	458,422,212	451,397,500	451,397,500
Total: Debentures	458,422,212	451,397,500	451,397,500
1.1.04. CANADA PENSION PLAN			
11. Debt Expenses	67,547,295	67,439,500	67,439,500
Total: Canada Pension Plan	67,547,295	67,439,500	67,439,500
1.1.05. TEMPORARY INVESTMENTS			
02. Revenue - Provincial	(2,459,908)	(4,346,000)	(4,346,000)
Total: Temporary Investments	(2,459,908)	(4,346,000)	(4,346,000)
1.1.06. RECOVERIES ON LOANS AND ADVANCES			
02. Revenue - Provincial	(2,441,783)	(2,538,800)	(2,538,800)
Total: Recoveries on Loans and Advances	(2,441,783)	(2,538,800)	(2,538,800)
1.1.07. NEWFOUNDLAND GOVERNMENT SINKING FUND			
02. Revenue - Provincial	(156,148,313)	(184,769,000)	(184,769,000)
Total: Newfoundland Government Sinking Fund	(156,148,313)	(184,769,000)	(184,769,000)
1.1.08. INTEREST SUBSIDY - CMHC			
02. Revenue - Provincial	(88,335)	(151,400)	(151,400)
Total: Interest Subsidy - CMHC	(88,335)	(151,400)	(151,400)
TOTAL: INTEREST - STATUTORY	382,479,770	347,686,900	347,686,900

CONSOLIDATED FUND SERVICES (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
SERVICING OF THE PUBLIC DEBT			
INVESTMENT RECOVERIES			
CAPITAL			
1.2.01. RECOVERIES ON LOANS, ADVANCES AND INVESTMENTS			
02. Revenue - Provincial	**(4,777,853)**	(17,687,800)	(17,687,800)
Total: Recoveries on Loans, Advances and Investments	**(4,777,853)**	(17,687,800)	(17,687,800)
TOTAL: INVESTMENT RECOVERIES	**(4,777,853)**	(17,687,800)	(17,687,800)
RENTAL PURCHASE - NON-STATUTORY			
CAPITAL			
1.3.01. VARIOUS FACILITIES			
11. Debt Expenses	**89,477**	89,500	89,500
Total: Various Facilities	**89,477**	89,500	89,500
TOTAL: RENTAL PURCHASE - NON-STATUTORY	**89,477**	89,500	89,500
LOAN GUARANTEES - STATUTORY (Except Where Specified)			
CURRENT			
1.4.01. GUARANTEE FEES - NON-STATUTORY			
05. Professional Services	**30,861**	50,000	50,000
02. Revenue - Provincial	**(20,615,470)**	(19,345,800)	(19,345,800)
Total: Guarantee Fees - Non-Statutory	**(20,584,609)**	(19,295,800)	(19,295,800)
CAPITAL			
1.4.02. ISSUES UNDER GUARANTEE			
08. Loans, Advances and Investments	**90,345**	500,000	500,000
02. Revenue - Provincial	**(20,000)**	(1,000)	(1,000)
Total: Issues Under Guarantee	**70,345**	499,000	499,000
TOTAL: LOAN GUARANTEES - STATUTORY (Except Where Specified)	**(20,514,264)**	(18,796,800)	(18,796,800)
DEBT MANAGEMENT EXPENSES - STATUTORY			
CURRENT			
1.5.01. DISCOUNTS AND COMMISSIONS			
05. Professional Services	**1,327,007**	2,800,000	2,800,000
11. Debt Expenses	**568,000**	1,000	1,000
Total: Discounts and Commissions	**1,895,007**	2,801,000	2,801,000

CONSOLIDATED FUND SERVICES (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
SERVICING OF THE PUBLIC DEBT			
DEBT MANAGEMENT EXPENSES - STATUTORY			
CURRENT			
1.5:02. GENERAL EXPENSES			
03. Transportation & Communication	-	10,000	10,000
04. Supplies	10,768	6,000	6,000
05. Professional Services	345,928	336,500	336,500
06. Purchased Services	21,458	15,000	15,000
Total: General Expenses	378,154	367,500	367,500
TOTAL: DEBT MANAGEMENT EXPENSES - STATUTORY	2,273,161	3,168,500	3,168,500
TOTAL: SERVICING OF THE PUBLIC DEBT	359,550,291	314,460,300	314,460,300
EMPLOYEE RETIREMENT ARRANGEMENTS			
PENSIONS AND GRATUITIES - STATUTORY (Except Where Specified)			
CURRENT			
2.1.01. CONTRIBUTIONS TO PENSION FUND			
02. Employee Benefits	58,466,737	56,578,300	56,578,300
02. Revenue - Provincial	(63,703)	(114,000)	(114,000)
Total: Contributions to Pension Fund	58,403,034	56,464,300	56,464,300
2.1.02. EX-GRATIA AND OTHER PAYMENTS - NON-STATUTORY			
02. Employee Benefits	7,296,292	7,496,100	12,335,100
02. Revenue - Provincial	(243,267)	(230,200)	(230,200)
Total: Ex-Gratia and Other Payments - Non-Statutory	7,053,025	7,265,900	12,104,900
2.1.03. RAILWAY PENSIONS			
02. Employee Benefits	114,668	125,500	125,500
Total: Railway Pensions	114,668	125,500	125,500
2.1.04. SPECIAL AND OTHER ACTS			
02. Employee Benefits	218,608	211,000	211,000
02. Revenue - Provincial	(26,042)	-	-
Total: Special and Other Acts	192,566	211,000	211,000
2.1.05. GOVERNMENT OF CANADA PENSIONS			
02. Employee Benefits	22,666	25,000	25,000
Total: Government of Canada Pensions	22,666	25,000	25,000
TOTAL: PENSIONS AND GRATUITIES - STATUTORY (Except Where Specified)	65,785,959	64,091,700	68,930,700
TOTAL: EMPLOYEE RETIREMENT ARRANGEMENTS	65,785,959	64,091,700	68,930,700

CONSOLIDATED FUND SERVICES (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
ORGANIZATIONAL DEVELOPMENT			
ORGANIZATIONAL DEVELOPMENT INITIATIVES			
CURRENT			
3.1.01. ORGANIZATIONAL DEVELOPMENT INITIATIVES FUND			
01. Salaries	-	-	500,000
02. Employee Benefits	-	-	50,000
03. Transportation & Communication	-	-	50,000
04. Supplies	-	-	25,000
05. Professional Services	-	-	390,000
06. Purchased Services	-	-	985,000
Total: Organizational Development Initiatives Fund	-	-	2,000,000
TOTAL: ORGANIZATIONAL DEVELOPMENT INITIATIVES	-	-	2,000,000
TOTAL: ORGANIZATIONAL DEVELOPMENT	-	-	2,000,000
TOTAL: CONSOLIDATED FUND SERVICES	**425,336,250**	378,552,000	385,391,000

CONSOLIDATED FUND SERVICES (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	385,391,000
Add (subtract) transfers of estimates	(6,839,000)
Addback revenue estimates net of transfers and statutory payments	(370,916,400)
Original estimates of expenditure	7,635,600
Supplementary supply	-
Total appropriation	7,635,600
Total net expenditure	425,336,250
Add revenue less transfers and statutory payments	(417,919,620)
Total gross expenditure (budgetary, non-statutory)	7,416,630
Unexpended balance of appropriation	218,970

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	612,041,102	182,086,821	429,954,281
Capital Account	179,822	4,797,853	(4,618,031)
	612,220,924	186,884,674	425,336,250
Non-budgetary items:			
Treasury bill borrowings	2,904,309,360	3,010,663,710	(106,354,350)
Short term deposits	5,788,957,405	5,721,587,365	67,370,040
Debenture debt	299,802,866	400,000,000	(100,197,134)
Pooled Pension Fund repayment	143,500,000	-	143,500,000
Sinking fund contributions	49,164,202	-	49,164,202
Exchange gains and losses (net)	5,073,027	-	5,073,027
Prior year's expenditure cheques redeposited	-	715,807	(715,807)
Other	-	3,778	(3,778)
Return of sinking fund contributions	-	63,488,531	(63,488,531)
Total	9,803,027,784	9,383,343,865	419,683,919

PHILIP J. WALL
Deputy Minister
Consolidated Fund Services

CONTINGENCY RESERVE

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

	Actual	Estimates	
		Amended	Original
	$	$	$
CONTINGENCY RESERVE			
FINANCIAL CONTINGENCY			
CURRENT			
1.1.01. CONTINGENCY RESERVE			
13. Special Reserve	-	1,134,500	10,000,000
Total: Contingency Reserve	-	1,134,500	10,000,000
TOTAL: FINANCIAL CONTINGENCY	-	1,134,500	10,000,000
TOTAL: CONTINGENCY RESERVE	-	1,134,500	10,000,000
TOTAL: CONTINGENCY RESERVE	-	1,134,500	10,000,000

CONTINGENCY RESERVE (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	10,000,000
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	-
Original estimates of expenditure	10,000,000
Supplementary supply	(8,865,500)
Total appropriation	1,134,500
Total net expenditure	-
Add revenue less transfers	-
Total gross expenditure (budgetary, non-statutory)	-
Unexpended balance of appropriation	1,134,500

Summary of Transfers of Estimates

Department	Estimates
Justice	6,565,500
Municipal and Provincial Affairs	1,000,000
Tourism, Culture and Recreation	1,300,000
Total	8,865,500

Note

Contingency Reserve represents an appropriation for unforseen expenditures arising during the year and where revenues actually received fall below projections. Pursuant to the provisions of the Supply Act, $8,865,500 of the amount provided was transferred to various departments (see above). See note 6 to the Notes to the Statement of Revenue, Expenditure and Related Revenue by Department.

EXECUTIVE COUNCIL
Statement of Expenditure and Related Revenue
FOR THE YEAR ENDED 31 MARCH 2002

	Actual	Estimates	
		Amended	Original
	$	$	$
THE LIEUTENANT GOVERNOR'S ESTABLISHMENT			
GOVERNMENT HOUSE			
CURRENT			
1.1.01. GOVERNMENT HOUSE			
01. Salaries	**444,939**	445,200	431,900
02. Employee Benefits	**-**	500	500
03. Transportation & Communication	**18,569**	19,300	16,700
04. Supplies	**30,829**	33,100	30,600
06. Purchased Services	**66,908**	67,100	24,600
07. Property, Furnishings & Equipment	**27,849**	28,500	3,500
Total: Government House	**589,094**	593,700	507,800
TOTAL: GOVERNMENT HOUSE	**589,094**	593,700	507,800
TOTAL: THE LIEUTENANT GOVERNOR'S ESTABLISHMENT	**589,094**	593,700	507,800
OFFICE OF THE EXECUTIVE COUNCIL			
PREMIER'S OFFICE			
CURRENT			
2.1.01. PREMIER'S OFFICE			
01. Salaries	**870,948**	908,200	841,100
02. Employee Benefits	**295**	300	2,500
03. Transportation & Communication	**347,442**	355,200	145,000
04. Supplies	**41,685**	43,400	19,400
06. Purchased Services	**34,311**	36,500	26,500
07. Property, Furnishings & Equipment	**10,088**	14,000	5,000
09. Allowances and Assistance	**20,000**	20,000	20,000
Total: Premier's Office	**1,324,769**	1,377,600	1,059,500
TOTAL: PREMIER'S OFFICE	**1,324,769**	1,377,600	1,059,500
CABINET SECRETARIAT			
CURRENT			
2.2.01. EXECUTIVE SUPPORT			
01. Salaries	**771,586**	848,200	814,500
02. Employee Benefits	**3,167**	5,100	5,100
03. Transportation & Communication	**75,384**	88,300	91,400
04. Supplies	**56,393**	57,600	57,600
05. Professional Services	**410**	5,700	32,700
06. Purchased Services	**42,930**	50,900	50,900
07. Property, Furnishings & Equipment	**14,251**	20,000	20,000
10. Grants and Subsidies	**8,000**	15,000	15,000
Total: Executive Support	**972,121**	1,090,800	1,087,200

EXECUTIVE COUNCIL (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
OFFICE OF THE EXECUTIVE COUNCIL			
CABINET SECRETARIAT			
CURRENT			
2.2.02. ECONOMIC AND SOCIAL POLICY ANALYSIS			
01. Salaries	**376,326**	391,500	392,400
02. Employee Benefits	**1,800**	2,100	1,300
03. Transportation & Communication	**18,620**	39,200	40,000
04. Supplies	**3,012**	4,600	4,600
06. Purchased Services	**27**	2,000	2,000
Total: Economic and Social Policy Analysis	**399,785**	439,400	440,300
2.2.03. OFFSHORE FUND - ADMINISTRATION			
01. Salaries	**97,920**	100,200	93,200
02. Employee Benefits	**-**	500	500
03. Transportation & Communication	**5,856**	6,000	4,000
04. Supplies	**719**	1,200	1,200
05. Professional Services	**10,079**	18,300	37,300
06. Purchased Services	**71**	7,500	7,500
	114,645	133,700	143,700
01. Revenue - Federal	**(67,405)**	(97,700)	(97,700)
Total: Offshore Fund - Administration	**47,240**	36,000	46,000
2.2.04. ECONOMIC RENEWAL AGREEMENT - ADMINISTRATION			
01. Salaries	**103,371**	114,800	132,900
02. Employee Benefits	**1,600**	1,800	1,800
03. Transportation & Communication	**12,082**	12,100	10,000
04. Supplies	**4,596**	5,100	2,000
05. Professional Services	**20,000**	28,900	17,000
06. Purchased Services	**2,851**	3,400	2,400
	144,500	166,100	166,100
01. Revenue - Federal	**(29,319)**	(83,000)	(83,000)
Total: Economic Renewal Agreement - Administration	**115,181**	83,100	83,100
2.2.05. ADVISORY COUNCILS ON ECONOMIC AND SOCIAL POLICY			
01. Salaries	**195,279**	209,900	203,200
02. Employee Benefits	**170**	2,000	2,000
03. Transportation & Communication	**14,884**	29,500	78,500
04. Supplies	**3,474**	5,500	5,500
06. Purchased Services	**14,015**	20,000	20,000
07. Property, Furnishings & Equipment	**-**	4,000	4,000
Total: Advisory Councils on Economic and Social Policy	**227,822**	270,900	313,200

EXECUTIVE COUNCIL (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
OFFICE OF THE EXECUTIVE COUNCIL			
CABINET SECRETARIAT			
CURRENT			
2.2.06. PROTOCOL			
01. Salaries	**131,049**	131,500	109,700
03. Transportation & Communication	**42,004**	68,400	250,000
04. Supplies	**16,015**	20,000	50,000
06. Purchased Services	**134,089**	147,000	210,000
Total: Protocol	**323,157**	366,900	619,700
2.2.07. SENIOR MANAGEMENT DEVELOPMENT COMMITTEE			
01. Salaries	**17,105**	50,000	-
02. Employee Benefits	**-**	3,000	-
03. Transportation & Communication	**5,881**	9,000	-
04. Supplies	**2,897**	6,000	-
05. Professional Services	**22,875**	45,000	-
06. Purchased Services	**55,803**	87,000	25,000
Total: Senior Management Development Committee	**104,561**	200,000	25,000
TOTAL: CABINET SECRETARIAT	**2,189,867**	2,487,100	2,614,500
INTERGOVERNMENTAL AFFAIRS SECRETARIAT			
CURRENT			
2.3.01. MINISTER'S OFFICE			
01. Salaries	**201,425**	224,800	214,600
03. Transportation & Communication	**47,676**	50,000	50,000
04. Supplies	**2,917**	3,000	2,500
06. Purchased Services	**4,180**	8,000	8,000
Total: Minister's Office	**256,198**	285,800	275,100
2.3.02. EXECUTIVE SUPPORT			
01. Salaries	**396,119**	396,900	347,500
02. Employee Benefits	**963**	4,600	1,000
03. Transportation & Communication	**108,192**	123,500	91,000
04. Supplies	**13,256**	13,600	6,600
05. Professional Services	**4,604**	5,500	1,500
06. Purchased Services	**17,655**	20,800	27,800
07. Property, Furnishings & Equipment	**3,327**	3,500	2,500
10. Grants and Subsidies	**46,024**	57,800	57,800
Total: Executive Support	**590,140**	626,200	535,700

EXECUTIVE COUNCIL (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	**$**	**$**
OFFICE OF THE EXECUTIVE COUNCIL			
INTERGOVERNMENTAL AFFAIRS SECRETARIAT			
CURRENT			
2.3.03. POLICY ANALYSIS AND COORDINATION			
01. Salaries	**540,384**	563,600	521,300
03. Transportation & Communication	**85,802**	88,700	78,700
04. Supplies	**8,274**	8,400	5,900
05. Professional Services	**6,119**	11,500	12,000
Total: Policy Analysis and Coordination	**640,579**	672,200	617,900
TOTAL: INTERGOVERNMENTAL AFFAIRS SECRETARIAT	**1,486,917**	1,584,200	1,428,700
COMMUNICATIONS AND CONSULTATION			
CURRENT			
2.4.01. COMMUNICATIONS AND CONSULTATION			
01. Salaries	**464,938**	469,300	393,600
02. Employee Benefits	**1,337**	7,000	2,000
03. Transportation & Communication	**32,193**	40,000	40,000
04. Supplies	**17,044**	30,000	30,000
05. Professional Services	**35,322**	40,000	35,000
06. Purchased Services	**57,159**	60,000	40,000
Total: Communications and Consultation	**607,993**	646,300	540,600
2.4.02. INTERNET OPERATIONS AND GRAPHIC SUPPORT			
01. Salaries	**78,987**	80,500	84,300
04. Supplies	**2,804**	3,000	3,000
05. Professional Services	**14,695**	24,000	80,000
06. Purchased Services	**1,731**	5,000	5,000
07. Property, Furnishings & Equipment	**1,736**	1,800	15,000
Total: Internet Operations and Graphic Support	**99,953**	114,300	187,300
TOTAL: COMMUNICATIONS AND CONSULTATION	**707,946**	760,600	727,900
FINANCIAL ADMINISTRATION			
CURRENT			
2.5.01. FINANCIAL ADMINISTRATION			
01. Salaries	**573,754**	574,600	517,100
02. Employee Benefits	**1,659**	9,000	15,000
03. Transportation & Communication	**104,311**	115,000	115,000
04. Supplies	**44,515**	48,000	40,000
06. Purchased Services	**49,209**	65,500	73,000
07. Property, Furnishings & Equipment	**24,299**	25,000	25,000
Total: Financial Administration	**797,747**	837,100	785,100
TOTAL: FINANCIAL ADMINISTRATION	**797,747**	837,100	785,100

		Estimates	
	Actual	Amended	Original
	$	**$**	**$**
OFFICE OF THE EXECUTIVE COUNCIL			
STRATEGIC SOCIAL PLAN			
CURRENT			
2.6.01. STRATEGIC SOCIAL PLAN			
01. Salaries	**883,725**	886,200	832,700
02. Employee Benefits	**5,845**	7,000	7,000
03. Transportation & Communication	**256,918**	284,900	509,100
04. Supplies	**35,790**	40,000	15,000
05. Professional Services	**88,501**	89,000	86,000
06. Purchased Services	**87,641**	90,000	40,000
07. Property, Furnishings & Equipment	**5,122**	5,600	5,000
10. Grants and Subsidies	**505,231**	530,300	432,200
12. Information Technology	**47,940**	67,000	73,000
Total: Strategic Social Plan	**1,916,713**	2,000,000	2,000,000
TOTAL: STRATEGIC SOCIAL PLAN	**1,916,713**	2,000,000	2,000,000
WOMEN'S POLICY			
CURRENT			
2.7.01. WOMEN'S POLICY OFFICE			
01. Salaries	**406,503**	418,500	432,400
02. Employee Benefits	**2,120**	4,400	1,500
03. Transportation & Communication	**51,053**	57,600	54,100
04. Supplies	**15,873**	16,300	5,800
05. Professional Services	**68,732**	101,600	128,100
06. Purchased Services	**61,852**	78,200	87,100
07. Property, Furnishings & Equipment	**3,185**	3,500	1,500
10. Grants and Subsidies	**686,054**	702,000	702,000
Total: Women's Policy Office	**1,295,372**	1,382,100	1,412,500
2.7.02. PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN			
10. Grants and Subsidies	**207,600**	207,600	207,600
Total: Provincial Advisory Council on the Status of Women	**207,600**	207,600	207,600
TOTAL: WOMEN'S POLICY	**1,502,972**	1,589,700	1,620,100
TOTAL: OFFICE OF THE EXECUTIVE COUNCIL	**9,926,931**	10,636,300	10,235,800

EXECUTIVE COUNCIL (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
TREASURY BOARD SECRETARIAT			
TREASURY BOARD SECRETARIAT			
CURRENT			
3.1.01. PRESIDENT OF TREASURY BOARD			
01. Salaries	**215,091**	220,800	217,900
03. Transportation & Communication	**25,567**	40,900	24,800
04. Supplies	**13,018**	13,300	3,400
06. Purchased Services	**6,804**	8,300	1,300
Total: President of Treasury Board	**260,480**	283,300	247,400
3.1.02. EXECUTIVE SUPPORT			
01. Salaries	**443,846**	444,802	390,300
01. Salaries (Statutory)	**90,628**	90,628	86,600
02. Employee Benefits	**395**	1,000	1,000
03. Transportation & Communication	**12,636**	15,100	15,100
04. Supplies	**4,168**	5,000	3,500
05. Professional Services	**11,925**	14,500	180,000
06. Purchased Services	**472**	1,300	1,300
Total: Executive Support	**564,070**	572,330	677,800
3.1.03. BUDGETING AND SYSTEMS			
01. Salaries	**1,763,389**	1,783,500	1,557,300
02. Employee Benefits	**4,127**	7,500	7,500
03. Transportation & Communication	**70,620**	71,000	65,000
04. Supplies	**14,107**	15,500	12,000
06. Purchased Services	**40,806**	52,000	53,000
12. Information Technology	**6,739,678**	7,403,800	7,403,800
	8,632,727	9,333,300	9,098,600
01. Revenue - Federal	**-**	(8,900)	(8,900)
02. Revenue - Provincial	**(276,354)**	(758,100)	(758,100)
Total: Budgeting and Systems	**8,356,373**	8,566,300	8,331,600
3.1.04. EMPLOYEE RELATIONS			
01. Salaries	**1,369,098**	1,369,500	1,318,100
02. Employee Benefits	**2,361**	5,500	5,500
03. Transportation & Communication	**51,706**	64,500	65,500
04. Supplies	**21,713**	22,200	12,200
05. Professional Services	**109,907**	112,400	125,400
06. Purchased Services	**110,054**	123,000	80,000
	1,664,839	1,697,100	1,606,700
02. Revenue - Provincial	**(15,697)**	-	-
Total: Employee Relations	**1,649,142**	1,697,100	1,606,700

EXECUTIVE COUNCIL (CONTINUED)

TREASURY BOARD SECRETARIAT

TREASURY BOARD SECRETARIAT

CURRENT

	Actual	Estimates Amended	Estimates Original
	$	$	$
3.1.05. STRATEGIC HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT			
01. Salaries	**817,288**	818,900	599,800
02. Employee Benefits	**10,938**	22,200	18,700
03. Transportation & Communication	**40,124**	43,200	28,200
04. Supplies	**71,928**	79,500	17,500
05. Professional Services	**5,000**	12,700	12,700
06. Purchased Services	**171,430**	200,870	11,000
07. Property, Furnishings & Equipment	**758**	2,500	2,500
	1,117,466	1,179,870	690,400
02. Revenue - Provincial	**(7,700)**	-	-
Total: Strategic Human Resource Management and Development	**1,109,766**	1,179,870	690,400
3.1.06. OPENING DOORS			
01. Salaries	**1,790,964**	1,869,900	2,048,500
02. Employee Benefits	**425**	2,000	2,000
03. Transportation & Communication	**8,296**	12,500	12,500
04. Supplies	**5,689**	10,000	10,000
05. Professional Services	**1,085**	12,000	15,000
06. Purchased Services	**8,135**	9,000	6,000
07. Property, Furnishings & Equipment	**1,106**	10,000	10,000
12. Information Technology	**5,405**	10,000	10,000
	1,821,105	1,935,400	2,114,000
01. Revenue - Federal	**(100,000)**	(253,600)	(253,600)
Total: Opening Doors	**1,721,105**	1,681,800	1,860,400
3.1.07. FRENCH LANGUAGE			
01. Salaries	**335,293**	338,100	324,100
02. Employee Benefits	**1,154**	3,000	3,000
03. Transportation & Communication	**12,088**	38,000	38,000
04. Supplies	**15,607**	44,000	48,000
05. Professional Services	**106,604**	108,000	114,000
06. Purchased Services	**14,978**	21,300	11,300
07. Property, Furnishings & Equipment	**160**	3,000	3,000
12. Information Technology	**1,808**	7,000	21,000
	487,692	562,400	562,400
01. Revenue - Federal	**(386,888)**	(443,600)	(443,600)
02. Revenue - Provincial	**(2,160)**	-	-
Total: French Language	**98,644**	118,800	118,800

EXECUTIVE COUNCIL (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
TREASURY BOARD SECRETARIAT			
TREASURY BOARD SECRETARIAT			
CURRENT			
3.1.09. OFFICE OF THE COMPTROLLER GENERAL			
01. Salaries	**2,308,136**	2,327,800	2,278,700
02. Employee Benefits	**5,180**	5,800	2,800
03. Transportation & Communication	**61,704**	77,000	82,000
04. Supplies	**55,841**	67,100	67,100
05. Professional Services	**165,022**	167,000	50,000
06. Purchased Services	**484,650**	496,200	393,000
	3,080,533	3,140,900	2,873,600
01. Revenue - Federal	**(229,797)**	-	-
02. Revenue - Provincial	**(38,400)**	(38,400)	(38,400)
Total: Office of the Comptroller General	**2,812,336**	3,102,500	2,835,200
TOTAL: TREASURY BOARD SECRETARIAT	**16,571,916**	17,202,000	16,368,300
TOTAL: TREASURY BOARD SECRETARIAT	**16,571,916**	17,202,000	16,368,300
TOTAL: EXECUTIVE COUNCIL	**27,087,941**	28,432,000	27,111,900

EXECUTIVE COUNCIL (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	27.111.900
Add (subtract) transfers of estimates	1.320.100
Addback revenue estimates net of transfers and statutory payments	1.596.700
Original estimates of expenditure	30.028.700
Supplementary supply	-
Total appropriation	30.028.700
Total net expenditure	27.087.941
Add revenue less transfers and statutory payments	1.063.092
Total gross expenditure (budgetary, non-statutory)	28.151.033
Unexpended balance of appropriation	1.877.667

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	28.241.661	1.153.720	27.087.941

FLORENCE DELANEY
Secretary to Treasury Board

GARY NORRIS
Deputy Minister
Intergovernmental Affairs

DEBORAH E. FRY
Clerk of the Executive Council
Secretary to Cabinet

DEPARTMENT OF FINANCE
Statement of Expenditure and Related Revenue
FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**135,208**	136,000	119,000
03. Transportation & Communication	**76,895**	77,000	50,200
04. Supplies	**8,503**	9,400	2,400
06. Purchased Services	**11,188**	13,200	17,000
Total: Minister's Office	**231,794**	235,600	188,600
TOTAL: MINISTER'S OFFICE	**231,794**	235,600	188,600
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**529,763**	547,500	504,400
02. Employee Benefits	**575**	600	500
03. Transportation & Communication	**91,739**	92,000	70,000
04. Supplies	**3,799**	3,800	2,800
06. Purchased Services	**5,329**	6,000	5,000
Total: Executive Support	**631,205**	649,900	582,700
1.2.02. ADMINISTRATIVE SUPPORT			
02. Employee Benefits	**12,263**	12,500	3,000
03. Transportation & Communication	**144,557**	155,000	193,500
04. Supplies	**37,174**	41,700	42,200
06. Purchased Services	**145,803**	152,200	41,200
07. Property, Furnishings & Equipment	**30,273**	32,300	6,000
	370,070	393,700	285,900
02. Revenue - Provincial	**(105,701)**	(75,000)	(75,000)
Total: Administrative Support	**264,369**	318,700	210,900
TOTAL: GENERAL ADMINISTRATION	**895,574**	968,600	793,600
GENERAL GOVERNMENT			
CURRENT			
1.3.01. GOVERNMENT PERSONNEL COSTS			
01. Salaries	**90,488**	1,109,400	41,265,800
02. Employee Benefits	**34,556,049**	34,603,200	35,593,000
	34,646,537	35,712,600	76,858,800
02. Revenue - Provincial	**(143,831)**	(179,200)	(179,200)
Total: Government Personnel Costs	**34,502,706**	35,533,400	76,679,600
TOTAL: GENERAL GOVERNMENT	**34,502,706**	35,533,400	76,679,600
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**35,630,074**	36,737,600	77,661,800

DEPARTMENT OF FINANCE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
FINANCIAL ADMINISTRATION			
FINANCIAL ADMINISTRATION			
CURRENT			
2.1.01. PENSIONS ADMINISTRATION			
01. Salaries	**1,436,377**	1,442,000	1,343,900
02. Employee Benefits	**2,665**	3,000	3,000
03. Transportation & Communication	**42,082**	44,900	44,900
04. Supplies	**17,304**	17,900	10,000
05. Professional Services	**142,590**	145,000	150,000
06. Purchased Services	**29,583**	32,000	34,000
07. Property, Furnishings & Equipment	**1,715**	2,100	3,000
	1,672,316	1,686,900	1,588,800
02. Revenue - Provincial	**(1,754,134)**	(1,588,800)	(1,588,800)
Total: Pensions Administration	**(81,818)**	98,100	-
2.1.02. DEBT MANAGEMENT			
01. Salaries	**648,118**	651,100	607,200
02. Employee Benefits	**550**	1,800	1,800
03. Transportation & Communication	**12,531**	17,500	18,000
04. Supplies	**3,064**	3,500	3,000
06. Purchased Services	**388**	1,500	1,500
	664,651	675,400	631,500
02. Revenue - Provincial	**(303,220)**	(261,400)	(261,400)
Total: Debt Management	**361,431**	414,000	370,100
2.1.03. CROWN AGENCIES - RECOVERIES			
02. Revenue - Provincial	**(104,900,000)**	(112,200,000)	(112,200,000)
Total: Crown Agencies - Recoveries	**(104,900,000)**	(112,200,000)	(112,200,000)
2.1.04. INDUSTRIAL ASSISTANCE			
10. Grants and Subsidies	**600,000**	600,000	400,000
Total: Industrial Assistance	**600,000**	600,000	400,000
TOTAL: FINANCIAL ADMINISTRATION	**(104,020,387)**	(111,087,900)	(111,429,900)
TAXATION AND FISCAL POLICY			
CURRENT			
2.2.01. TAX POLICY			
01. Salaries	**393,804**	406,200	431,000
02. Employee Benefits	**75**	500	500
03. Transportation & Communication	**27,565**	27,600	27,600
04. Supplies	**4,229**	5,000	2,000
05. Professional Services	**-**	4,500	9,000
06. Purchased Services	**638**	4,000	5,500
Total: Tax Policy	**426,311**	447,800	475,600

DEPARTMENT OF FINANCE (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
FINANCIAL ADMINISTRATION			
TAXATION AND FISCAL POLICY			
CURRENT			
2.2.02. FISCAL POLICY			
01. Salaries	**248,314**	248,400	296,300
02. Employee Benefits	**175**	500	500
03. Transportation & Communication	**41,813**	42,000	38,500
04. Supplies	**4,165**	4,600	3,600
05. Professional Services	**-**	4,500	4,500
06. Purchased Services	**5,624**	6,100	3,100
Total: Fiscal Policy	**300,091**	306,100	346,500
2.2.03. PROJECT ANALYSIS			
01. Salaries	**387,910**	406,400	474,400
02. Employee Benefits	**770**	2,400	2,400
03. Transportation & Communication	**22,650**	29,900	30,000
04. Supplies	**5,086**	10,000	10,000
05. Professional Services	**19,200**	19,200	20,000
06. Purchased Services	**7,396**	12,300	2,200
07. Property, Furnishings & Equipment	**-**	1,700	1,700
Total: Project Analysis	**443,012**	481,900	540,700
2.2.04. TAX ADMINISTRATION			
01. Salaries	**2,176,247**	2,176,300	2,162,700
02. Employee Benefits	**3,084**	4,000	4,000
03. Transportation & Communication	**138,879**	173,900	208,000
04. Supplies	**119,311**	119,700	51,700
05. Professional Services	**240**	5,400	25,400
06. Purchased Services	**23,890**	30,000	30,000
10. Grants and Subsidies	**4,000**	10,000	10,000
	2,465,651	2,519,300	2,491,800
02. Revenue - Provincial	**(14,987)**	-	-
Total: Tax Administration	**2,450,664**	2,519,300	2,491,800
TOTAL: TAXATION AND FISCAL POLICY	**3,620,078**	3,755,100	3,854,600

DEPARTMENT OF FINANCE (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
FINANCIAL ADMINISTRATION			
ECONOMIC POLICY AND STATISTICS			
CURRENT			
2.3.01. ECONOMICS AND STATISTICS			
01. Salaries	**932,920**	937,200	838,300
02. Employee Benefits	**3,365**	7,100	4,000
03. Transportation & Communication	**34,286**	41,000	40,000
04. Supplies	**28,058**	30,500	27,500
05. Professional Services	**14,687**	26,000	65,800
06. Purchased Services	**10,125**	10,700	9,200
	1,023,441	1,052,500	984,800
02. Revenue - Provincial	**-**	(55,000)	(55,000)
Total: Economics and Statistics	**1,023,441**	997,500	929,800
TOTAL: ECONOMIC POLICY AND STATISTICS	**1,023,441**	997,500	929,800
TOTAL: FINANCIAL ADMINISTRATION	**(99,376,868)**	(106,335,300)	(106,645,500)
TOTAL: DEPARTMENT	**(63,746,794)**	(69,597,700)	(28,983,700)

DEPARTMENT OF FINANCE (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	(28,983,700)
Add (subtract) transfers of estimates	(40,614,000)
Addback revenue estimates net of transfers	114,359,400
Original estimates of expenditure	44,761,700
Supplementary supply	-
Total appropriation	44,761,700
Total net expenditure	(63,746,794)
Add revenue less transfers	107,221,873
Total gross expenditure (budgetary, non-statutory)	43,475,079
Unexpended balance of appropriation	1,286,621

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	43,475,079	107,221,873	(63,746,794)

PHILIP J. WALL
Deputy Minister
Finance

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	**$**	**$**
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**226,478**	230,200	233,500
02. Employee Benefits	**2,693**	3,400	1,000
03. Transportation & Communication	**44,148**	54,400	50,000
04. Supplies	**9,562**	9,600	5,400
06. Purchased Services	**30,481**	33,300	8,800
07. Property, Furnishings & Equipment	**198**	500	500
Total: Minister's Office	**313,560**	331,400	299,200
TOTAL: MINISTER'S OFFICE	**313,560**	331,400	299,200
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**742,950**	756,100	613,500
02. Employee Benefits	**22,695**	26,800	3,800
03. Transportation & Communication	**54,277**	59,300	74,100
04. Supplies	**17,221**	17,400	11,400
05. Professional Services	**45,885**	46,300	40,000
06. Purchased Services	**31,269**	34,100	12,100
07. Property, Furnishings & Equipment	**498**	1,000	3,500
Total: Executive Support	**914,795**	941,000	758,400
TOTAL: GENERAL ADMINISTRATION	**914,795**	941,000	758,400
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**1,228,355**	1,272,400	1,057,600
CONSUMER AND COMMERCIAL AFFAIRS			
CONSUMER AND COMMERCIAL AFFAIRS			
CURRENT			
2.1.01. TRADE PRACTICES AND LICENSING			
01. Salaries	**617,872**	618,000	647,600
02. Employee Benefits	**725**	800	500
03. Transportation & Communication	**27,031**	29,000	51,900
04. Supplies	**8,961**	9,900	9,900
05. Professional Services	**-**	-	1,000
06. Purchased Services	**19,077**	19,600	7,600
07. Property, Furnishings & Equipment	**269**	2,000	2,000
12. Information Technology	**5,140**	5,900	-
Total: Trade Practices and Licensing	**679,075**	685,200	720,500

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
CONSUMER AND COMMERCIAL AFFAIRS			
CONSUMER AND COMMERCIAL AFFAIRS			
CURRENT			
2.1.02. FIREARMS AND SECURITIES SERVICES			
01. Revenue - Federal	(486,077)	-	-
Total: Firearms and Securities Services	(486,077)	-	-
2.1.03. RESIDENTIAL TENANCIES			
01. Salaries	443,287	445,200	375,300
02. Employee Benefits	5,250	6,100	6,100
03. Transportation & Communication	32,170	33,200	43,300
04. Supplies	9,751	9,800	11,500
06. Purchased Services	6,519	7,300	9,100
07. Property, Furnishings & Equipment	7,141	8,900	3,900
12. Information Technology	3,690	4,700	-
	507,808	515,200	449,200
02. Revenue - Provincial	(8,710)	(6,500)	(6,500)
Total: Residential Tenancies	499,098	508,700	442,700
2.1.04. INSURANCE AND PENSIONS			
01. Salaries	457,114	459,800	474,500
02. Employee Benefits	6,176	6,400	5,100
03. Transportation & Communication	19,579	21,200	38,100
04. Supplies	12,000	12,300	8,000
05. Professional Services	12,579	14,500	22,000
06. Purchased Services	9,003	10,600	10,600
07. Property, Furnishings & Equipment	269	600	-
12. Information Technology	2,771	3,000	-
Total: Insurance and Pensions	519,491	528,400	558,300
2.1.05. COMMERCIAL REGISTRATIONS			
01. Salaries	788,957	795,900	743,500
02. Employee Benefits	909	1,000	1,000
03. Transportation & Communication	55,049	59,700	70,000
04. Supplies	30,700	30,800	22,800
06. Purchased Services	967,553	1,009,000	1,185,000
07. Property, Furnishings & Equipment	24,713	25,400	5,400
10. Grants and Subsidies	51,678	56,000	-
12. Information Technology	178,157	198,300	133,000
Total: Commercial Registrations	2,097,716	2,176,100	2,160,700

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
CONSUMER AND COMMERCIAL AFFAIRS			
CONSUMER AND COMMERCIAL AFFAIRS			
CURRENT			
2.1.06. SECURITIES ADMINISTRATION			
01. Salaries	**237,598**	238,600	252,400
02. Employee Benefits	**6,208**	6,900	2,000
03. Transportation & Communication	**29,062**	20,400	22,300
04. Supplies	**2,512**	6,500	6,000
05. Professional Services	**14,610**	14,700	17,000
06. Purchased Services	**6,796**	7,700	2,500
07. Property, Furnishings & Equipment	**149**	200	1,000
Total: Securities Administration	**287,935**	295,000	303,200
TOTAL: CONSUMER AND COMMERCIAL AFFAIRS	**3,597,238**	4,193,400	4,185,400
TOTAL: CONSUMER AND COMMERCIAL AFFAIRS	**3,597,238**	4,193,400	4,185,400
GOVERNMENT SERVICES			
MOTOR VEHICLE REGISTRATION			
CURRENT			
3.1.01. ADMINISTRATION			
01. Salaries	**857,781**	858,000	735,900
02. Employee Benefits	**1,515**	1,600	1,500
03. Transportation & Communication	**413,577**	419,300	412,300
04. Supplies	**205,928**	207,600	162,100
05. Professional Services	**12,064**	12,300	21,900
06. Purchased Services	**275,907**	285,100	289,000
07. Property, Furnishings & Equipment	**11,317**	14,000	-
10. Grants and Subsidies	**59,208**	62,100	62,100
Total: Administration	**1,837,297**	1,860,000	1,684,800
3.1.02. DRIVER EXAMINATIONS AND WEIGH SCALE OPERATIONS			
01. Salaries	**1,753,350**	1,758,700	1,838,900
02. Employee Benefits	**18,153**	18,200	1,500
03. Transportation & Communication	**104,663**	107,300	131,300
04. Supplies	**6,124**	7,400	16,900
06. Purchased Services	**37,260**	38,300	28,300
07. Property, Furnishings & Equipment	**58,476**	61,600	41,600
Total: Driver Examinations and Weigh Scale Operations	**1,978,026**	1,991,500	2,058,500

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
GOVERNMENT SERVICES			
MOTOR VEHICLE REGISTRATION			
CURRENT			
3.1.03. LICENCE AND REGISTRATION PROCESSING			
01. Salaries	**1,408,446**	1,413,500	1,178,800
02. Employee Benefits	**12,770**	13,000	-
03. Transportation & Communication	**5,095**	5,300	3,300
04. Supplies	**178,588**	178,900	181,400
06. Purchased Services	**12,352**	15,900	15,900
07. Property, Furnishings & Equipment	**6,849**	7,000	7,000
12. Information Technology	**1,524,474**	1,537,200	1,536,500
Total: Licence and Registration Processing	**3,148,574**	3,170,800	2,922,900
3.1.04. NATIONAL SAFETY CODE			
01. Salaries	**778,465**	781,900	855,600
02. Employee Benefits	**453**	1,500	2,000
03. Transportation & Communication	**82,684**	83,200	81,700
04. Supplies	**9,909**	10,200	14,200
06. Purchased Services	**9,973**	10,400	9,400
07. Property, Furnishings & Equipment	**76,520**	77,100	47,100
	958,004	964,300	1,010,000
01. Revenue - Federal	**-**	(172,400)	(172,400)
Total: National Safety Code	**958,004**	791,900	837,600
TOTAL: MOTOR VEHICLE REGISTRATION	**7,921,901**	7,814,200	7,503,800
PERMITTING AND INSPECTION SERVICES			
CURRENT			
3.2.01. SUPPORT SERVICES			
01. Salaries	**976,910**	977,300	915,100
02. Employee Benefits	**1,038**	4,800	7,900
03. Transportation & Communication	**111,766**	116,200	122,200
04. Supplies	**24,812**	27,200	30,600
05. Professional Services	**-**	300	12,500
06. Purchased Services	**1,026,241**	1,038,800	1,078,600
07. Property, Furnishings & Equipment	**430**	4,800	42,700
12. Information Technology	**545,373**	621,300	585,200
	2,686,570	2,790,700	2,794,800
02. Revenue - Provincial	**(223,681)**	(218,000)	(218,000)
Total: Support Services	**2,462,889**	2,572,700	2,576,800

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
GOVERNMENT SERVICES			
PERMITTING AND INSPECTION SERVICES			
CURRENT			
3.2.02. REGIONAL SERVICES			
01. Salaries	5,341,761	5,349,900	5,246,900
02. Employee Benefits	12,005	15,600	34,400
03. Transportation & Communication	678,060	678,700	768,400
04. Supplies	102,451	103,700	83,200
05. Professional Services	3,203	3,300	3,300
06. Purchased Services	76,995	79,200	67,200
07. Property, Furnishings & Equipment	24,527	29,200	54,700
	6,239,002	6,259,600	6,258,100
01. Revenue - Federal	(134,621)	(124,000)	(124,000)
02. Revenue - Provincial	(1,492,662)	(1,510,000)	(1,510,000)
Total: Regional Services	4,611,719	4,625,600	4,624,100
TOTAL: PERMITTING AND INSPECTION SERVICES	7,074,608	7,198,300	7,200,900
OTHER SERVICES			
CURRENT			
3.3.01. VITAL STATISTICS REGISTRY			
01. Salaries	466,494	466,500	429,500
02. Employee Benefits	11,238	11,300	6,000
03. Transportation & Communication	23,813	24,600	36,100
04. Supplies	9,668	10,000	10,000
05. Professional Services	1,788	2,000	4,000
06. Purchased Services	18,572	27,100	15,000
07. Property, Furnishings & Equipment	745	2,500	1,000
12. Information Technology	53,394	55,000	55,000
	585,712	599,000	556,600
01. Revenue - Federal	(3,548)	(9,200)	(9,200)
02. Revenue - Provincial	(48,083)	-	-
Total: Vital Statistics Registry	534,081	589,800	547,400
TOTAL: OTHER SERVICES	534,081	589,800	547,400
TOTAL: GOVERNMENT SERVICES	15,530,590	15,602,300	15,252,100

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
LANDS			
LANDS			
CURRENT			
4.1.01. CROWN LAND			
01. Salaries	2,232,170	2,249,900	2,129,400
02. Employee Benefits	6,461	10,400	10,400
03. Transportation & Communication	153,643	185,000	191,600
04. Supplies	113,345	115,700	137,800
06. Purchased Services	150,767	155,500	150,700
07. Property, Furnishings & Equipment	6,518	10,400	26,400
12. Information Technology	118,682	123,700	75,000
	2,781,586	2,850,600	2,721,300
02. Revenue - Provincial	(144,695)	(150,000)	(150,000)
Total: Crown Land	2,636,891	2,700,600	2,571,300
4.1.02. LAND MANAGEMENT			
01. Salaries	350,916	351,000	321,700
02. Employee Benefits	543	1,500	2,500
03. Transportation & Communication	3,441	5,200	14,200
04. Supplies	11,063	11,200	9,700
06. Purchased Services	3,709	7,100	26,500
07. Property, Furnishings & Equipment	589	1,300	-
12. Information Technology	5,046	16,100	7,500
Total: Land Management	375,307	393,400	382,100
4.1.03. SURVEYING AND MAPPING			
01. Salaries	534,386	536,100	505,500
02. Employee Benefits	3,885	4,000	5,000
03. Transportation & Communication	44,233	44,700	59,300
04. Supplies	29,569	30,500	39,500
05. Professional Services	40,225	40,300	-
06. Purchased Services	113,427	113,600	137,500
07. Property, Furnishings & Equipment	-	1,000	2,000
10. Grants and Subsidies	-	1,800	1,000
12. Information Technology	33,282	33,400	16,000
	799,007	805,400	765,800
02. Revenue - Provincial	(55,830)	(90,000)	(90,000)
Total: Surveying and Mapping	743,177	715,400	675,800
4.1.04. GEOMATICS AGREEMENTS			
01. Salaries	19,724	20,000	-
03. Transportation & Communication	2,065	3,000	-
05. Professional Services	117,583	158,000	-
06. Purchased Services	115,800	181,300	370,000
12. Information Technology	7,700	7,700	-
	262,872	370,000	370,000
01. Revenue - Federal	(37,000)	(210,000)	(210,000)
02. Revenue - Provincial	(112,813)	(30,000)	(30,000)
Total: Geomatics Agreements	113,059	130,000	130,000

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
LANDS			
LANDS			
CAPITAL			
4.1.05. LAND DEVELOPMENT			
01. Salaries	**116,710**	118,400	115,900
03. Transportation & Communication	**11,574**	15,000	15,000
04. Supplies	**1,789**	2,000	2,000
05. Professional Services	**3,295**	40,000	40,000
06. Purchased Services	**84,552**	160,900	164,100
07. Property, Furnishings & Equipment	**679**	700	-
	218,599	337,000	337,000
02. Revenue - Provincial	**(2,696,967)**	(1,250,000)	(1,250,000)
Total: Land Development	**(2,478,368)**	(913,000)	(913,000)
TOTAL: LANDS	**1,390,066**	3,026,400	2,846,200
TOTAL: LANDS	**1,390,066**	3,026,400	2,846,200
TOTAL: DEPARTMENT	**21,746,249**	24,094,500	23,341,300

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	23,341,300
Add (subtract) transfers of estimates	753,200
Addback revenue estimates net of transfers	3,770,100
Original estimates of expenditure	27,864,600
Supplementary supply	-
Total appropriation	27,864,600
Total net expenditure	21,746,249
Add revenue less transfers	5,444,687
Total gross expenditure (budgetary, non-statutory)	27,190,936
Unexpended balance of appropriation	673,664

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	26,972,337	2,747,720	24,224,617
Capital Account	218,599	2,696,967	(2,478,368)
Totals	27,190,936	5,444,687	21,746,249

BARBARA WAKEHAM
Deputy Minister
Government Services and Lands

DEPARTMENT OF LABRADOR AND ABORIGINAL AFFAIRS

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

	Actual	Estimates Amended	 Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**258,642**	258,700	255,200
03. Transportation & Communication	**121,520**	127,300	90,000
04. Supplies	**4,236**	5,500	7,500
06. Purchased Services	**19,928**	20,500	9,500
Total: Minister's Office	**404,326**	412,000	362,200
TOTAL: MINISTER'S OFFICE	**404,326**	412,000	362,200
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**386,557**	393,000	374,300
02. Employee Benefits	**5,133**	7,300	500
03. Transportation & Communication	**94,182**	119,500	100,000
04. Supplies	**6,465**	6,500	2,500
05. Professional Services	**11,040**	20,000	20,000
06. Purchased Services	**13,753**	14,500	15,000
07. Property, Furnishings & Equipment	**2,787**	3,000	3,000
Total: Executive Support	**519,917**	563,800	515,300
TOTAL: GENERAL ADMINISTRATION	**519,917**	563,800	515,300
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**924,243**	975,800	877,500
LABRADOR AND ABORIGINAL AFFAIRS			
LABRADOR AND ABORIGINAL AFFAIRS			
CURRENT			
2.1.01. ABORIGINAL AFFAIRS			
01. Salaries	**629,279**	660,700	629,200
02. Employee Benefits	**740**	1,000	1,000
03. Transportation & Communication	**275,276**	304,800	330,800
04. Supplies	**13,793**	15,300	8,300
05. Professional Services	**114,907**	198,000	257,000
06. Purchased Services	**29,938**	262,000	297,000
10. Grants and Subsidies	**76,500**	156,000	150,000
Total: Aboriginal Affairs	**1,140,433**	1,597,800	1,673,300

DEPARTMENT OF LABRADOR AND ABORIGINAL AFFAIRS (CONTINUED)

	Actual	Estimates Amended	Estimates Original
	$	$	$
LABRADOR AND ABORIGINAL AFFAIRS			
LABRADOR AND ABORIGINAL AFFAIRS			
CURRENT			
2.1.02. LABRADOR AFFAIRS			
01. Salaries	**135,534**	254,600	334,900
02. Employee Benefits	**1,399**	3,500	3,500
03. Transportation & Communication	**81,971**	87,500	76,500
04. Supplies	**16,796**	18,000	5,000
05. Professional Services	**1,881**	15,000	20,000
06. Purchased Services	**62,201**	70,000	120,000
07. Property, Furnishings & Equipment	**75,741**	76,000	10,000
10. Grants and Subsidies	**6,000**	6,000	-
12. Information Technology	**6,053**	10,000	-
Total: Labrador Affairs	**387,576**	540,600	569,900
2.1.03. INUIT AGREEMENT			
01. Salaries	**7,397**	10,900	30,900
02. Employee Benefits	**-**	1,000	1,000
03. Transportation & Communication	**17,695**	25,400	130,400
04. Supplies	**1,420**	8,000	8,000
05. Professional Services	**-**	3,500	3,500
06. Purchased Services	**1,808**	5,700	5,700
07. Property, Furnishings & Equipment	**8,699**	10,500	10,500
10. Grants and Subsidies	**4,130,119**	4,131,100	3,912,100
12. Information Technology	**-**	10,000	10,000
	4,167,138	4,206,100	4,112,100
01. Revenue - Federal	**(4,130,830)**	(3,912,100)	(3,912,100)
Total: Inuit Agreement	**36,308**	294,000	200,000
TOTAL: LABRADOR AND ABORIGINAL AFFAIRS	**1,564,317**	2,432,400	2,443,200
TOTAL: LABRADOR AND ABORIGINAL AFFAIRS	**1,564,317**	2,432,400	2,443,200
TOTAL: DEPARTMENT	**2,488,560**	3,408,200	3,320,700

DEPARTMENT OF LABRADOR AND ABORIGINAL AFFAIRS (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	3.320.700
Add (subtract) transfers of estimates	87.500
Addback revenue estimates net of transfers	3.912.100
Original estimates of expenditure	7.320.300
Supplementary supply	-
Total appropriation	7.320.300
Total net expenditure	2.488.560
Add revenue less transfers	4.130.830
Total gross expenditure (budgetary, non-statutory)	6.619.390
Unexpended balance of appropriation	700.910

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	6,619,390	4.130.830	2.488.560

RONALD R. SPARKES
Deputy Minister
Labrador and Aboriginal Affairs

LEGISLATURE

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

	Actual	Estimates	
		Amended	Original
	$	$	$
HOUSE OF ASSEMBLY			
HOUSE OF ASSEMBLY			
CURRENT			
1.1.01. ADMINISTRATIVE SUPPORT			
01. Salaries	427,434	496,900	470,400
02. Employee Benefits	5,898	6,000	6,000
03. Transportation & Communication	66,099	69,000	80,000
04. Supplies	97,577	106,000	70,000
05. Professional Services	54,940	57,000	100,000
06. Purchased Services	390,508	400,000	400,000
07. Property, Furnishings & Equipment	10,497	12,000	120,000
Total: Administrative Support	1,052,953	1,146,900	1,246,400
1.1.02. HOUSE OPERATIONS			
01. Salaries	2,146,614	2,150,700	2,234,000
02. Employee Benefits	-	3,000	3,000
03. Transportation & Communication	337,749	338,000	310,000
04. Supplies	26,047	29,000	18,000
06. Purchased Services	103,903	115,000	45,000
09. Allowances and Assistance	5,134,958	5,135,400	4,751,400
10. Grants and Subsidies	132,960	133,100	79,800
Total: House Operations	7,882,231	7,904,200	7,441,200
1.1.03. STANDING AND SELECT COMMITTEES			
02. Employee Benefits	-	2,000	2,000
03. Transportation & Communication	13,379	14,000	35,000
05. Professional Services	-	5,000	5,000
06. Purchased Services	184	1,500	1,500
09. Allowances and Assistance	-	10,000	10,000
Total: Standing and Select Committees	13,563	32,500	53,500
1.1.04. HANSARD			
01. Salaries	245,267	255,400	280,700
02. Employee Benefits	400	1,000	20,000
03. Transportation & Communication	2,947	4,000	4,000
04. Supplies	2,058	3,000	3,000
06. Purchased Services	13,868	15,000	15,000
Total: Hansard	264,540	278,400	322,700
1.1.05. LEGISLATIVE LIBRARY			
01. Salaries	159,296	160,100	184,800
03. Transportation & Communication	6,982	7,500	7,500
04. Supplies	31,940	35,000	40,000
06. Purchased Services	2,661	5,000	5,000
Total: Legislative Library	200,879	207,600	237,300
TOTAL: HOUSE OF ASSEMBLY	9,414,166	9,569,600	9,301,100
TOTAL: HOUSE OF ASSEMBLY	9,414,166	9,569,600	9,301,100

LEGISLATURE (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
OFFICE OF THE AUDITOR GENERAL			
OFFICE OF THE AUDITOR GENERAL			
CURRENT			
2.1.01. EXECUTIVE SUPPORT			
01. Salaries	**122,887**	126,600	117,400
01. Salaries (Statutory)	**217,532**	149,000	99,500
02. Employee Benefits	**1,922**	2,100	4,800
03. Transportation & Communication	**11,587**	13,300	17,000
05. Professional Services	**14,428**	14,500	14,500
06. Purchased Services	**1,727**	1,900	700
Total: Executive Support	**370,083**	307,400	253,900
2.1.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**194,897**	195,100	184,500
02. Employee Benefits	**1,459**	1,900	3,400
03. Transportation & Communication	**23,501**	24,000	28,200
04. Supplies	**14,829**	15,100	15,100
06. Purchased Services	**142,329**	142,500	151,300
07. Property, Furnishings & Equipment	**484**	3,000	3,000
10. Grants and Subsidies	**3,650**	3,700	8,500
Total: Administrative Support	**381,149**	385,300	394,000
2.1.03. AUDIT OPERATIONS			
01. Salaries	**1,485,333**	1,486,100	1,478,500
02. Employee Benefits	**17,698**	23,000	10,000
03. Transportation & Communication	**94,832**	97,500	79,500
05. Professional Services	**2,500**	2,500	15,000
12. Information Technology	**151,244**	159,800	130,800
	1,751,607	1,768,900	1,713,800
02. Revenue - Provincial	**(120,532)**	(157,800)	(157,800)
Total: Audit Operations	**1,631,075**	1,611,100	1,556,000
TOTAL: OFFICE OF THE AUDITOR GENERAL	**2,382,307**	2,303,800	2,203,900
TOTAL: OFFICE OF THE AUDITOR GENERAL	**2,382,307**	2,303,800	2,203,900

LEGISLATURE (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
OFFICE OF THE CHIEF ELECTORAL OFFICER			
OFFICE OF THE CHIEF ELECTORAL OFFICER			
CURRENT			
3.1.01. OFFICE OF THE CHIEF ELECTORAL OFFICER			
01. Salaries	**376,880**	376,900	326,600
02. Employee Benefits	**1,521**	1,900	1,700
03. Transportation & Communication	**17,883**	26,300	49,500
04. Supplies	**6,283**	7.700	7,700
05. Professional Services	**878**	31,000	45,000
06. Purchased Services	**124,705**	173,800	182.500
07. Property, Furnishings & Equipment	**1,010**	1,700	1,500
10. Grants and Subsidies	**67,629**	68,300	56,800
	596,789	687,600	671,300
02. Revenue - Provincial	**(7,748)**	-	-
Total: Office of the Chief Electoral Officer	**589,041**	687,600	671.300
TOTAL: OFFICE OF THE CHIEF ELECTORAL OFFICER	**589,041**	687,600	671,300
TOTAL: OFFICE OF THE CHIEF ELECTORAL OFFICER	**589,041**	687,600	671,300
TOTAL: LEGISLATURE	**12,385,514**	12,561,000	12,176,300

LEGISLATURE (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	12.176.300
Add (subtract) transfers of estimates	384.700
Addback revenue estimates net of transfers and statutory payments	58.300
Original estimates of expenditure	12.619.300
Supplementary supply	-
Total appropriation	12.619.300
Total net expenditure	12.385.514
Add revenue less transfers and statutory payments	(89.252)
Total gross expenditure (budgetary, non-statutory)	12.296.262
Unexpended balance of appropriation	323.038

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	12.513.794	128.280	12.385.514

ELIZABETH MARSHALL, C.A.
Auditor General

WAYNE GREEN
Chief Electoral Officer

A. JOHN NOEL
Clerk of the House of Assembly

PUBLIC SERVICE COMMISSION

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
SERVICES TO GOVERNMENT AND AGENCIES			
CURRENT			
1.1.01. SERVICES TO GOVERNMENT AND AGENCIES			
01. Salaries	**2,313,605**	2,335,000	2,154,300
02. Employee Benefits	**24,636**	36,200	31,200
03. Transportation & Communication	**98,637**	142,000	142,000
04. Supplies	**50,787**	52,000	40,000
05. Professional Services	**156,524**	168,000	125,000
06. Purchased Services	**192,147**	219,100	193,500
07. Property, Furnishings & Equipment	**5,354**	10,500	10,500
09. Allowances and Assistance	**107,450**	115,600	115,600
Total: Services to Government and Agencies	**2,949,140**	3,078,400	2,812,100
TOTAL: SERVICES TO GOVERNMENT AND AGENCIES	**2,949,140**	3,078,400	2,812,100
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**2,949,140**	3,078,400	2,812,100
TOTAL: PUBLIC SERVICE COMMISSION	**2,949,140**	3,078,400	2,812,100

PUBLIC SERVICE COMMISSION (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	2.812.100
Add (subtract) transfers of estimates	266.300
Addback revenue estimates net of transfers	-
Original estimates of expenditure	3.078.400
Supplementary supply	-
Total appropriation	3,078.400
Total net expenditure	2.949.140
Add revenue less transfers	-
Total gross expenditure (budgetary, non-statutory)	2.949.140
Unexpended balance of appropriation	129.260

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	2.949.140	-	2.949.140

ALPHONSUS E. FAOUR
Chairperson and Chief Executive Officer
Public Service Commission

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**205,155**	216,600	206,300
03. Transportation & Communication	**46,778**	47,448	41,700
04. Supplies	**989**	990	3,100
06. Purchased Services	**7,398**	7,562	3,700
Total: Minister's Office	**260,320**	272,600	254,800
TOTAL: MINISTER'S OFFICE	**260,320**	272,600	254,800
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**485,693**	487,600	460,600
02. Employee Benefits	**1,945**	3,000	3,000
03. Transportation & Communication	**27,770**	35,500	65,000
04. Supplies	**1,755**	2,000	2,000
06. Purchased Services	**924**	2,500	2,500
Total: Executive Support	**518,087**	530,600	533,100
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**2,031,142**	2,053,100	2,023,400
02. Employee Benefits	**1,530,753**	1,530,800	1,501,500
03. Transportation & Communication	**552,869**	556,700	665,600
04. Supplies	**121,797**	131,700	204,900
05. Professional Services	**11,285**	13,000	41,000
06. Purchased Services	**396,548**	403,800	316,100
07. Property, Furnishings & Equipment	**8,640**	9,500	14,500
12. Information Technology	**1,097,690**	1,104,300	849,500
Total: Administrative Support	**5,750,724**	5,802,900	5,616,500
1.2.03. POLICY DEVELOPMENT AND PLANNING			
01. Salaries	**335,114**	336,800	347,400
02. Employee Benefits	**6,434**	11,000	11,000
03. Transportation & Communication	**28,549**	36,400	50,400
04. Supplies	**3,074**	3,400	4,500
05. Professional Services	**12,480**	12,500	17,500
06. Purchased Services	-	1,900	-
07. Property, Furnishings & Equipment	**826**	1,000	-
10. Grants and Subsidies	**130,398**	147,100	149,000
Total: Policy Development and Planning	**516,875**	550,100	579,800
TOTAL: GENERAL ADMINISTRATION	**6,785,686**	6,883,600	6,729,400
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**7,046,006**	7,156,200	6,984,200

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
MAINTENANCE OF ROADS AND BUILDINGS			
ROAD MAINTENANCE			
CURRENT			
2.1.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	**6,402,802**	6,448,900	5,888,600
02. Employee Benefits	**-**	300	300
03. Transportation & Communication	**842,084**	882,200	924,900
04. Supplies	**137,307**	157,500	222,900
06. Purchased Services	**7,991**	8,400	9,200
07. Property, Furnishings & Equipment	**37,177**	39,600	5,000
10. Grants and Subsidies	**264,976**	290,000	200,000
Total: Administration and Support Services	**7,692,337**	7,826,900	7,250,900
2.1.02. SIGN SHOP			
01. Salaries	**206,784**	212,000	249,500
03. Transportation & Communication	**208**	500	500
04. Supplies	**341,340**	351,300	351,300
07. Property, Furnishings & Equipment	**1,120**	7,000	7,000
	549,452	570,800	608,300
02. Revenue - Provincial	**(280,186)**	(475,000)	(475,000)
Total: Sign Shop	**269,266**	95,800	133,300
2.1.03. MAINTENANCE AND REPAIRS			
01. Salaries	**8,640,142**	8,640,700	7,897,900
03. Transportation & Communication	**130,968**	138,000	149,600
04. Supplies	**2,325,033**	2,352,900	2,429,200
06. Purchased Services	**1,405,690**	1,408,750	1,720,500
07. Property, Furnishings & Equipment	**9,992**	12,400	8,300
09. Allowances and Assistance	**170,922**	183,700	150,000
	12,682,747	12,736,450	12,355,500
02. Revenue - Provincial	**(115,856)**	(125,000)	(125,000)
Total: Maintenance and Repairs	**12,566,891**	12,611,450	12,230,500
2.1.04. SNOW AND ICE CONTROL			
01. Salaries	**9,401,198**	9,575,200	9,483,500
03. Transportation & Communication	**126,700**	134,300	82,300
04. Supplies	**11,977,266**	11,983,900	11,818,800
06. Purchased Services	**4,347,745**	4,424,800	4,915,700
	25,852,909	26,118,200	26,300,300
02. Revenue - Provincial	**(2,397,802)**	(1,990,000)	(1,990,000)
Total: Snow and Ice Control	**23,455,107**	24,128,200	24,310,300
TOTAL: ROAD MAINTENANCE	**43,983,601**	44,662,350	43,925,000

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
MAINTENANCE OF ROADS AND BUILDINGS			
BUILDING MAINTENANCE, OPERATIONS AND ACCOMMODATIONS			
CURRENT			
2.2.01. ADMINISTRATION			
01. Salaries	**3,813,644**	3,894,600	3,438,700
03. Transportation & Communication	**423,990**	437,100	429,600
04. Supplies	**55,342**	57,900	44,800
06. Purchased Services	**26,867**	33,800	44,000
07. Property, Furnishings & Equipment	**8,827**	14,000	10,800
09. Allowances and Assistance	**1,061**	1,300	-
Total: Administration	**4,329,731**	4,438,700	3,967,900
2.2.02. TECHNICAL SUPPORT SERVICES			
01. Salaries	**368,235**	368,800	406,500
03. Transportation & Communication	**29,991**	32,100	32,100
04. Supplies	**14,312**	18,200	36,600
06. Purchased Services	**410,003**	410,100	396,000
07. Property, Furnishings & Equipment	-	800	800
Total: Technical Support Services	**822,541**	830,000	872,000
2.2.03. BUILDING UTILITIES AND MAINTENANCE			
01. Salaries	**5,952,337**	6,006,200	6,343,000
03. Transportation & Communication	**60,474**	73,200	66,200
06. Purchased Services	**20,028,242**	20,131,400	20,359,800
	26,041,053	26,210,800	26,769,000
02. Revenue - Provincial	**(1,428,987)**	(1,300,000)	(1,300,000)
Total: Building Utilities and Maintenance	**24,612,066**	24,910,800	25,469,000
2.2.04. RENTALS			
03. Transportation & Communication	**173,665**	173,700	168,000
06. Purchased Services	**187,381**	189,400	167,600
Total: Rentals	**361,046**	363,100	335,600
CAPITAL			
2.2.05. SALT STORAGE SHEDS			
06. Purchased Services	**154,762**	200,000	300,000
Total: Salt Storage Sheds	**154,762**	200,000	300,000
2.2.06. ALTERATIONS - LEASED ACCOMMODATIONS			
05. Professional Services	-	-	15,000
06. Purchased Services	**85,816**	86,000	60,000
Total: Alterations - Leased Accommodations	**85,816**	86,000	75,000
TOTAL: BUILDING MAINTENANCE, OPERATIONS AND ACCOMMODATIONS	**30,365,962**	30,828,600	31,019,500

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
MAINTENANCE OF ROADS AND BUILDINGS			
EQUIPMENT MAINTENANCE			
CURRENT			
2.3.01. ADMINISTRATION			
01. Salaries	**1,080,300**	1,102,700	992,100
03. Transportation & Communication	**18,049**	21,000	17,000
06. Purchased Services	**667,314**	673,500	785,000
Total: Administration	**1,765,663**	1,797,200	1,794,100
2.3.02. MAINTENANCE OF EQUIPMENT			
01. Salaries	**6,999,636**	7,056,700	6,706,300
03. Transportation & Communication	**83,755**	94,100	80,100
04. Supplies	**9,140,808**	9,463,050	8,045,200
06. Purchased Services	**619,145**	680,300	1,035,700
	16,843,344	17,294,150	15,867,300
02. Revenue - Provincial	**(198,505)**	(350,000)	(350,000)
Total: Maintenance of Equipment	**16,644,839**	16,944,150	15,517,300
CAPITAL			
2.3.03. HEAVY EQUIPMENT			
07. Property, Furnishings & Equipment	**3,933,532**	4,000,000	4,000,000
02. Revenue - Provincial	**(38,748)**	(125,000)	(125,000)
Total: Heavy Equipment	**3,894,784**	3,875,000	3,875,000
TOTAL: EQUIPMENT MAINTENANCE	**22,305,286**	22,616,350	21,186,400
TOTAL: MAINTENANCE OF ROADS AND BUILDINGS	**96,654,849**	98,107,300	96,130,900
CONSTRUCTION OF ROADS AND BUILDINGS			
ADMINISTRATION AND SUPPORT			
CURRENT			
3.1.01. ADMINISTRATIVE SUPPORT AND DESIGN			
01. Salaries	**1,623,469**	1,644,500	1,784,300
03. Transportation & Communication	**67,543**	72,500	108,600
04. Supplies	**80,758**	89,300	140,100
06. Purchased Services	**38,268**	39,300	39,800
07. Property, Furnishings & Equipment	**12,397**	19,800	25,900
10. Grants and Subsidies	**-**	3,500	3,500
Total: Administrative Support and Design	**1,824,435**	1,868,900	2,102,200
3.1.02. PROJECT MANAGEMENT AND DESIGN			
01. Salaries	**687,238**	743,600	934,400
03. Transportation & Communication	**37,636**	46,500	86,500
04. Supplies	**5,863**	7,200	29,500
06. Purchased Services	**4,101**	7,300	7,300
07. Property, Furnishings & Equipment	**-**	-	4,000
Total: Project Management and Design	**734,838**	804,600	1,061,700
TOTAL: ADMINISTRATION AND SUPPORT	**2,559,273**	2,673,500	3,163,900

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
CONSTRUCTION OF ROADS AND BUILDINGS			
ROAD CONSTRUCTION			
CAPITAL			
3.2.01. ADMINISTRATIVE SUPPORT			
01. Salaries	**9,152,390**	9,198,100	9,198,100
03. Transportation & Communication	**2,610**	5,000	10,000
04. Supplies	**31,066**	31,900	26,900
	9,186,066	9,235,000	9,235,000
48. Recharged to Capital Projects	**(8,358,205)**	(8,785,500)	(8,785,500)
Total: Administrative Support	**827,861**	449,500	449,500
3.2.02. PRE-ENGINEERING			
03. Transportation & Communication	**33,008**	65,000	75,000
04. Supplies	**15,856**	25,000	25,000
05. Professional Services	**26,957**	35,000	35,000
06. Purchased Services	**15,400**	25,000	65,000
	91,221	150,000	200,000
19. Voted in Other Divisions	**296,355**	450,000	450,000
Total: Pre-Engineering	**387,576**	600,000	650,000
3.2.03. IMPROVEMENT AND CONSTRUCTION - PROVINCIAL ROADS			
01. Salaries	**-**	30,000	30,000
03. Transportation & Communication	**297,326**	309,800	150,000
04. Supplies	**135,650**	140,000	80,000
05. Professional Services	**192,086**	208,600	-
06. Purchased Services	**24,214,733**	26,887,300	26,360,000
07. Property, Furnishings & Equipment	**73,451**	76,200	-
10. Grants and Subsidies	**1,168,167**	1,318,100	300,000
	26,081,413	28,970,000	26,920,000
19. Voted in Other Divisions	**1,359,880**	1,580,000	1,580,000
	27,441,293	30,550,000	28,500,000
02. Revenue - Provincial	**(5,821,585)**	(4,500,000)	(4,500,000)
Total: Improvement and Construction - Provincial Roads	**21,619,708**	26,050,000	24,000,000
3.2.04. HIGHWAYS - TRANSPORTATION INITIATIVE			
03. Transportation & Communication	**391,324**	420,000	400,000
04. Supplies	**399,928**	422,500	500,000
05. Professional Services	**94,443**	94,500	125,000
06. Purchased Services	**30,892,121**	31,457,500	31,549,500
07. Property, Furnishings & Equipment	**84,910**	85,000	100,000
	31,862,726	32,479,500	32,674,500
19. Voted in Other Divisions	**2,879,623**	2,525,500	2,525,500
	34,742,349	35,005,000	35,200,000
01. Revenue - Federal	**(33,915,278)**	(35,200,000)	(35,200,000)
Total: Highways - Transportation Initiative	**827,071**	(195,000)	-

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
CONSTRUCTION OF ROADS AND BUILDINGS			
ROAD CONSTRUCTION			
CAPITAL			
3.2.05. REGIONAL ROADS - TRANSPORTATION INITIATIVE			
03. Transportation & Communication	**282,960**	284,000	200,000
04. Supplies	**175,786**	176,800	300,000
05. Professional Services	**27,248**	28,000	100,000
06. Purchased Services	**12,964,740**	12,968,200	12,600,000
07. Property, Furnishings & Equipment	**37,703**	38,000	100,000
	13,488,437	13,495,000	13,300,000
19. Voted in Other Divisions	**1,416,231**	1,800,000	1,800,000
	14,904,668	15,295,000	15,100,000
01. Revenue - Federal	**(14,110,025)**	(15,100,000)	(15,100,000)
Total: Regional Roads - Transportation Initiative	**794,643**	195,000	-
3.2.06. TRANS LABRADOR HIGHWAY			
03. Transportation & Communication	**1,639,216**	1,650,000	1,400,000
04. Supplies	**302,256**	319,500	300,000
05. Professional Services	**218,466**	400,000	100,000
06. Purchased Services	**32,956,281**	38,600,500	38,900,000
07. Property, Furnishings & Equipment	**113**	100,000	100,000
10. Grants and Subsidies	**30,000**	30,000	-
	35,146,332	41,100,000	40,800,000
19. Voted in Other Divisions	**2,370,979**	2,200,000	2,200,000
	37,517,311	43,300,000	43,000,000
02. Revenue - Provincial	**(36,733,548)**	(43,000,000)	(43,000,000)
Total: Trans Labrador Highway	**783,763**	300,000	-
3.2.07. LAND ACQUISITION			
07. Property, Furnishings & Equipment	**2,146,055**	2,150,000	2,000,000
Total: Land Acquisition	**2,146,055**	2,150,000	2,000,000
TOTAL: ROAD CONSTRUCTION	**27,386,677**	29,549,500	27,099,500

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
CONSTRUCTION OF ROADS AND BUILDINGS			
BUILDING CONSTRUCTION			
CAPITAL			
3.3.01. ALTERATIONS AND IMPROVEMENTS TO EXISTING FACILITIES			
01. Salaries	240,660	240,991	70,000
03. Transportation & Communication	32,172	34,131	-
05. Professional Services	1,577,629	2,132,898	1,940,000
06. Purchased Services	12,250,471	12,551,080	12,605,000
10. Grants and Subsidies	356,000	356,000	-
	14,456,932	15,315,100	14,615,000
49. Recharged to Other Departments	(6,647,970)	(6,225,000)	(6,225,000)
	7,808,962	9,090,100	8,390,000
02. Revenue - Provincial	(30,201)	(75,000)	(75,000)
Total: Alterations and Improvements to Existing Facilities	7,778,761	9,015,100	8,315,000
3.3.02. DEVELOPMENT OF NEW FACILITIES			
01. Salaries	260,618	262,700	100,000
03. Transportation & Communication	19,178	36,100	-
05. Professional Services	2,445,004	3,064,372	5,570,000
06. Purchased Services	27,486,793	28,065,728	26,580,000
	30,211,593	31,428,900	32,250,000
49. Recharged to Other Departments	(30,010,812)	(31,000,000)	(31,000,000)
	200,781	428,900	1,250,000
02. Revenue - Provincial	(762,632)	(1,200,000)	(1,200,000)
Total: Development of New Facilities	(561,851)	(771,100)	50,000
3.3.03. ADVANCED PLANNING - STUDIES			
05. Professional Services	7,623	20,000	200,000
Total: Advanced Planning - Studies	7,623	20,000	200,000
3.3.04. REALTY SERVICES			
05. Professional Services	33,979	34,411	15,000
06. Purchased Services	-	550	-
07. Property, Furnishings & Equipment	979	5,039	25,000
Total: Realty Services	34,958	40,000	40,000
TOTAL: BUILDING CONSTRUCTION	7,259,491	8,304,000	8,605,000
TOTAL: CONSTRUCTION OF ROADS AND BUILDINGS	37,205,441	40,527,000	38,868,400

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

	Actual	Estimates Amended	Original
	$	$	$
TRANSPORTATION SERVICES			
AIR SUPPORT			
CURRENT			
4.1.01. AIR SUBSIDIES			
10. Grants and Subsidies	**457,492**	462,700	390,000
Total: Air Subsidies	**457,492**	462,700	390,000
4.1.02. AIRSTRIP MAINTENANCE			
01. Salaries	**484,846**	487,400	476,600
03. Transportation & Communication	**41,024**	46,500	38,500
04. Supplies	**171,966**	185,000	202,000
06. Purchased Services	**136,754**	137,000	149,000
Total: Airstrip Maintenance	**834,590**	855,900	866,100
CAPITAL			
4.1.03. AIRSTRIPS			
03. Transportation & Communication	**5,364**	8,000	25,000
04. Supplies	**2,376**	2,500	-
05. Professional Services	**3,513**	5,000	-
06. Purchased Services	**1,760,888**	1,849,500	1,840,000
07. Property, Furnishings & Equipment	**-**	5,000	5,000
	1,772,141	1,870,000	1,870,000
19. Voted in Other Divisions	**29,720**	130,000	130,000
	1,801,861	2,000,000	2,000,000
01. Revenue - Federal	**(1,938,237)**	(2,000,000)	(2,000,000)
Total: Airstrips	**(136,376)**	-	-
TOTAL: AIR SUPPORT	**1,155,706**	1,318,600	1,256,100
MARINE OPERATIONS			
CURRENT			
4.2.01. ADMINISTRATION			
01. Salaries	**532,920**	537,800	369,300
02. Employee Benefits	**500**	500	-
03. Transportation & Communication	**57,218**	62,900	31,100
04. Supplies	**999**	1,400	1,100
05. Professional Services	**2,959**	3,700	8,000
06. Purchased Services	**370**	500	1,800
Total: Administration	**594,966**	606,800	411,300

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
TRANSPORTATION SERVICES			
MARINE OPERATIONS			
CURRENT			
4.2.02. FERRY OPERATIONS			
01. Salaries	**8,581,021**	8,661,400	8,090,800
03. Transportation & Communication	**156,381**	186,500	133,000
04. Supplies	**3,555,497**	3,602,900	2,537,900
06. Purchased Services	**5,500,262**	5,767,600	6,532,700
09. Allowances and Assistance	**2,126**	2,200	-
11. Debt Expenses	**690,746**	690,800	690,800
	18,486,033	18,911,400	17,985,200
02. Revenue - Provincial	**(2,142,051)**	(2,978,000)	(2,978,000)
Total: Ferry Operations	**16,343,982**	15,933,400	15,007,200
4.2.03. COASTAL LABRADOR FERRY OPERATIONS			
01. Salaries	**41,591**	48,800	46,500
03. Transportation & Communication	**958,122**	960,000	945,000
04. Supplies	**3,484,966**	3,909,500	3,829,500
06. Purchased Services	**13,037,884**	14,618,000	14,713,000
	17,522,563	19,536,300	19,534,000
02. Revenue - Provincial	**(17,269,109)**	(19,534,000)	(19,534,000)
Total: Coastal Labrador Ferry Operations	**253,454**	2,300	-
CAPITAL			
4.2.04. FERRY TERMINALS			
03. Transportation & Communication	**31,608**	33,000	25,000
04. Supplies	**7,097**	10,000	5,000
05. Professional Services	-	9,000	-
06. Purchased Services	**4,373,472**	4,948,000	4,940,000
	4,412,177	5,000,000	4,970,000
19. Voted in Other Divisions	**128,197**	100,000	100,000
	4,540,374	5,100,000	5,070,000
02. Revenue - Provincial	**(2,305,545)**	(2,570,000)	(2,570,000)
Total: Ferry Terminals	**2,234,829**	2,530,000	2,500,000
4.2.05. FERRY VESSELS			
01. Salaries	**52,000**	52,000	-
03. Transportation & Communication	**1,353**	15,000	15,000
04. Supplies	**30,662**	35,000	-
05. Professional Services	-	40,000	40,000
06. Purchased Services	**999,616**	1,128,000	1,245,000
11. Debt Expenses	**1,081,375**	1,081,400	1,081,400
Total: Ferry Vessels	**2,165,006**	2,351,400	2,381,400
TOTAL: MARINE OPERATIONS	**21,592,237**	21,423,900	20,299,900

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
TRANSPORTATION SERVICES			
AIR SERVICES			
CURRENT			
4.3.01. ADMINISTRATION AND HANGAR FACILITIES			
01. Salaries	966,712	973,200	669,700
03. Transportation & Communication	163,692	182,500	151,900
04. Supplies	60,827	61,800	40,600
06. Purchased Services	5,276	6,300	12,900
Total: Administration and Hangar Facilities	1,196,507	1,223,800	875,100
4.3.02. GOVERNMENT-OPERATED AIRCRAFT			
01. Salaries	2,278,164	2,285,000	2,168,600
03. Transportation & Communication	1,214,425	1,217,500	1,408,000
04. Supplies	1,083,745	1,101,300	1,007,300
05. Professional Services	8,360	8,400	10,000
06. Purchased Services	1,200,335	1,209,700	1,325,100
07. Property, Furnishings & Equipment	696	700	700
10. Grants and Subsidies	2,902,600	2,902,600	2,867,600
	8,688,325	8,725,200	8,787,300
01. Revenue - Federal	(300,000)	(150,000)	(150,000)
02. Revenue - Provincial	(44,503)	(150,000)	(150,000)
Total: Government-Operated Aircraft	8,343,822	8,425,200	8,487,300
TOTAL: AIR SERVICES	9,540,329	9,649,000	9,362,400
TOTAL: TRANSPORTATION SERVICES	32,288,272	32,391,500	30,918,400
SUPPORT SERVICES TO GOVERNMENT AND AGENCIES			
GOVERNMENT SERVICES			
CURRENT			
5.1.01. GOVERNMENT PURCHASING AGENCY			
01. Salaries	1,268,318	1,275,400	1,185,100
03. Transportation & Communication	48,650	54,600	62,500
04. Supplies	25,388	27,900	25,500
05. Professional Services	22,645	23,000	25,000
06. Purchased Services	96,970	106,000	125,800
07. Property, Furnishings & Equipment	8,697	15,200	1,700
	1,470,668	1,502,100	1,425,600
02. Revenue - Provincial	(265,033)	(258,000)	(258,000)
Total: Government Purchasing Agency	1,205,635	1,244,100	1,167,600

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
SUPPORT SERVICES TO GOVERNMENT AND AGENCIES			
GOVERNMENT SERVICES			
CURRENT			
5.1.02. QUEEN'S PRINTER			
01. Salaries	**81,079**	84,800	76,000
03. Transportation & Communication	**4,836**	4,900	2,900
04. Supplies	**-**	2,000	2,000
06. Purchased Services	**90,235**	124,000	190,500
	176,150	215,700	271,400
02. Revenue - Provincial	**(181,611)**	(325,000)	(325,000)
Total: Queen's Printer	**(5,461)**	(109,300)	(53,600)
5.1.03. PRINTING AND MICROGRAPHIC SERVICES			
01. Salaries	**588,544**	595,400	643,300
03. Transportation & Communication	**12,899**	14,400	14,400
04. Supplies	**328,389**	389,400	389,400
06. Purchased Services	**206,379**	349,600	434,600
07. Property, Furnishings & Equipment	**702,256**	705,000	220,000
	1,838,467	2,053,800	1,701,700
02. Revenue - Provincial	**(1,083,895)**	(1,300,000)	(1,300,000)
Total: Printing and Micrographic Services	**754,572**	753,800	401,700
5.1.04. MAIL SERVICES			
01. Salaries	**441,700**	444,700	385,500
03. Transportation & Communication	**96,447**	106,700	116,700
04. Supplies	**7,900**	12,300	7,300
06. Purchased Services	**96,292**	111,000	179,000
07. Property, Furnishings & Equipment	**1,981**	4,200	1,200
Total: Mail Services	**644,320**	678,900	689,700
TOTAL: GOVERNMENT SERVICES	**2,599,066**	2,567,500	2,205,400
TOTAL: SUPPORT SERVICES TO GOVERNMENT AND AGENCIES	**2,599,066**	2,567,500	2,205,400
TOTAL: DEPARTMENT	**175,793,634**	180,749,500	175,107,300

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	175.107.300
Add (subtract) transfers of estimates	3.142.200
Addback revenue estimates net of transfers	169.930.000
Original estimates of expenditure	348.179.500
Supplementary supply	2.500.000
Total appropriation	350.679.500
Total net expenditure	175.793.634
Add revenue less transfers	157.899.339
Total gross expenditure (budgetary, non-statutory)	333.692.973
Unexpended balance of appropriation	16.986.527

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	158.456.183	25.707.538	132.748.645
Capital Account	138.700.788	95.655.799	43.044.989
Totals	297.156.971	121.363.337	175.793.634

BARBARA KNIGHT
Deputy Minister
Works, Services and Transportation

DEPARTMENT OF ENVIRONMENT

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	221,640	221,700	205,800
03. Transportation & Communication	35,867	35,900	50,000
04. Supplies	5,366	5,500	2,400
06. Purchased Services	14,829	14,900	2,700
Total: Minister's Office	277,702	278,000	260,900
TOTAL: MINISTER'S OFFICE	277,702	278,000	260,900
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	346,958	347,000	330,300
02. Employee Benefits	6,246	6,500	800
03. Transportation & Communication	60,652	60,800	40,000
04. Supplies	8,588	9,000	7,600
06. Purchased Services	49,625	50,200	15,000
Total: Executive Support	472,069	473,500	393,700
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	102,419	103,400	111,900
02. Employee Benefits	12,536	12,600	15,100
03. Transportation & Communication	136,828	149,800	207,400
04. Supplies	29,538	29,700	25,200
06. Purchased Services	270,935	280,400	301,900
07. Property, Furnishings & Equipment	46,461	47,000	5,000
10. Grants and Subsidies	111,143	111,200	38,000
12. Information Technology	243,696	248,100	191,600
	953,556	982,200	896,100
02. Revenue - Provincial	(636,289)	(342,100)	(342,100)
Total: Administrative Support	317,267	640,100	554,000

DEPARTMENT OF ENVIRONMENT (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION			
CURRENT			
1.2.03. POLICY DEVELOPMENT AND PLANNING			
01. Salaries	**314,579**	315.200	354.000
02. Employee Benefits	**10,713**	10.800	-
03. Transportation & Communication	**53,603**	55.300	7.100
04. Supplies	**21,714**	22.900	1.900
05. Professional Services	**20,997**	23.800	131.900
06. Purchased Services	**18,689**	19.400	1.200
07. Property, Furnishings & Equipment	**6,051**	6.400	-
Total: Policy Development and Planning	**446,346**	453.800	496.100
TOTAL: GENERAL ADMINISTRATION	**1,235,682**	1.567.400	1.443.800
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**1,513,384**	1.845.400	1,704,700
ENVIRONMENTAL MANAGEMENT AND CONTROL			
ENVIRONMENTAL MANAGEMENT			
CURRENT			
2.1.01. POLLUTION PREVENTION			
01. Salaries	**1,306,426**	1.321.400	1.127.800
02. Employee Benefits	**5,460**	8.000	17.000
03. Transportation & Communication	**89,788**	98.600	117.000
04. Supplies	**37,592**	37.592	46.100
05. Professional Services	**554,818**	688.100	800.000
06. Purchased Services	**31,583**	32.408	19.000
07. Property, Furnishings & Equipment	**1,863**	1,900	9,000
	2,027,530	2,188,000	2,135,900
02. Revenue - Provincial	**(83,944)**	(221.500)	(221.500)
Total: Pollution Prevention	**1,943,586**	1.966.500	1.914.400
TOTAL: ENVIRONMENTAL MANAGEMENT	**1,943,586**	1.966.500	1.914.400
WATER RESOURCES MANAGEMENT			
CURRENT			
2.2.01. WATER RESOURCES MANAGEMENT			
01. Salaries	**967,483**	968.500	1.004.200
02. Employee Benefits	**3,330**	3.800	2.300
03. Transportation & Communication	**114,106**	114.500	140.700
04. Supplies	**48,935**	49.100	39.500
05. Professional Services	**300,728**	300.800	329.600
06. Purchased Services	**289,491**	292.500	197.000
07. Property, Furnishings & Equipment	**25,926**	26.800	46,000
	1,749,999	1,756,000	1,759,300
02. Revenue - Provincial	**(222,067)**	(234.400)	(234.400)
Total: Water Resources Management	**1,527,932**	1.521.600	1.524.900

DEPARTMENT OF ENVIRONMENT (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
ENVIRONMENTAL MANAGEMENT AND CONTROL			
WATER RESOURCES MANAGEMENT			
CURRENT			
2.2.02. WATER QUALITY AGREEMENT			
01. Salaries	**145,249**	145,300	139,900
02. Employee Benefits	**568**	600	600
03. Transportation & Communication	**48,834**	49,100	45,100
04. Supplies	**12,123**	12,200	9,800
06. Purchased Services	**5,005**	5,200	20,000
07. Property, Furnishings & Equipment	**1,785**	1,800	4,500
12. Information Technology	**12,562**	13,500	2,000
Total: Water Quality Agreement	**226,126**	227,700	221,900
TOTAL: WATER RESOURCES MANAGEMENT	**1,754,058**	1,749,300	1,746,800
ENVIRONMENTAL ASSESSMENT			
CURRENT			
2.3.01. ENVIRONMENTAL ASSESSMENT			
01. Salaries	**519,811**	521,300	511,800
02. Employee Benefits	**799**	1,900	800
03. Transportation & Communication	**28,902**	29,100	40,000
04. Supplies	**10,870**	11,500	5,700
06. Purchased Services	**6,157**	6,300	9,600
07. Property, Furnishings & Equipment	**940**	1,200	-
	567,479	571,300	567,900
02. Revenue - Provincial	**(69,184)**	(101,900)	(101,900)
Total: Environmental Assessment	**498,295**	469,400	466,000
TOTAL: ENVIRONMENTAL ASSESSMENT	**498,295**	469,400	466,000
TOTAL: ENVIRONMENTAL MANAGEMENT AND CONTROL	**4,195,939**	4,185,200	4,127,200
TOTAL: DEPARTMENT	**5,709,323**	6,030,600	5,831,900

DEPARTMENT OF ENVIRONMENT (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	5,831,900
Add (subtract) transfers of estimates	198,700
Addback revenue estimates net of transfers	899,900
Original estimates of expenditure	6,930,500
Supplementary supply	-
Total appropriation	6,930,500
Total net expenditure	5,709,323
Add revenue less transfers	1,011,484
Total gross expenditure (budgetary, non-statutory)	6,720,807
Unexpended balance of appropriation	209,693

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	6,720,807	1,011,484	5,709,323

PAUL DEAN
Deputy Minister
Environment

DEPARTMENT OF FISHERIES AND AQUACULTURE

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	232,113	265,700	253,100
03. Transportation & Communication	67,685	73,900	50,000
04. Supplies	7,584	7,800	3,300
06. Purchased Services	10,797	11,500	11,000
Total: Minister's Office	318,179	358,900	317,400
TOTAL: MINISTER'S OFFICE	318,179	358,900	317,400
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	555,435	555,600	485,300
02. Employee Benefits	2,575	2,600	2,600
03. Transportation & Communication	100,170	102,800	85,800
04. Supplies	10,474	10,700	6,400
06. Purchased Services	25,359	25,400	23,700
Total: Executive Support	694,013	697,100	603,800
TOTAL: GENERAL ADMINISTRATION	694,013	697,100	603,800
POLICY AND PLANNING SERVICES			
CURRENT			
1.3.01. PLANNING AND ADMINISTRATION			
01. Salaries	426,109	426,300	381,300
02. Employee Benefits	14,218	14,900	1,700
03. Transportation & Communication	152,052	154,200	56,500
04. Supplies	36,092	36,700	22,000
05. Professional Services	188,942	224,600	-
06. Purchased Services	63,008	63,900	26,000
07. Property, Furnishings & Equipment	5,847	6,300	6,400
10. Grants and Subsidies	42,806	44,000	44,000
12. Information Technology	12,778	13,000	-
	941,852	983,900	537,900
02. Revenue - Provincial	(18,505)	(10,000)	(10,000)
Total: Planning and Administration	923,347	973,900	527,900

DEPARTMENT OF FISHERIES AND AQUACULTURE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	**$**	**$**
EXECUTIVE AND SUPPORT SERVICES			
POLICY AND PLANNING SERVICES			
CURRENT			
1.3.02. RESOURCE POLICY			
01. Salaries	**131,729**	161,300	141,400
02. Employee Benefits	**-**	800	800
03. Transportation & Communication	**26,847**	36,300	36,300
04. Supplies	**272**	1,000	1,000
06. Purchased Services	**434**	500	500
07. Property, Furnishings & Equipment	**-**	2,500	2,500
10. Grants and Subsidies	**300,000**	300,000	300,000
Total: Resource Policy	**459,282**	502,400	482,500
TOTAL: POLICY AND PLANNING SERVICES	**1,382,629**	1,476,300	1,010,400
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**2,394,821**	2,532,300	1,931,600
FISHERIES DEVELOPMENT			
REGIONAL SERVICES			
CURRENT			
2.1.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	**1,668,750**	1,682,100	1,506,900
02. Employee Benefits	**3,573**	6,900	6,900
03. Transportation & Communication	**273,115**	312,400	324,900
04. Supplies	**73,214**	73,500	51,000
05. Professional Services	**-**	-	120,000
06. Purchased Services	**195,219**	244,700	241,200
07. Property, Furnishings & Equipment	**24,491**	33,600	13,600
10. Grants and Subsidies	**330,638**	350,000	350,000
	2,569,000	2,703,200	2,614,500
02. Revenue - Provincial	**(142,002)**	(130,000)	(130,000)
Total: Administration and Support Services	**2,426,998**	2,573,200	2,484,500
2.1.02. LABRADOR FISH PLANTS			
10. Grants and Subsidies	**100,000**	180,000	200,000
Total: Labrador Fish Plants	**100,000**	180,000	200,000
CAPITAL			
2.1.03. FISHERIES FACILITIES			
05. Professional Services	**8,666**	10,000	10,000
06. Purchased Services	**78,220**	90,000	90,000
	86,886	100,000	100,000
02. Revenue - Provincial	**(32,167)**	-	-
Total: Fisheries Facilities	**54,719**	100,000	100,000
TOTAL: REGIONAL SERVICES	**2,581,717**	2,853,200	2,784,500

DEPARTMENT OF FISHERIES AND AQUACULTURE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
FISHERIES DEVELOPMENT			
FISHERIES PROGRAMS			
CURRENT			
2.2.01. RESOURCE DEVELOPMENT			
01. Salaries	**646,256**	651,600	472,700
02. Employee Benefits	**349**	3,200	3,200
03. Transportation & Communication	**25,885**	42,500	94,400
04. Supplies	**7,656**	24,200	25,500
06. Purchased Services	**11,557**	30,200	30,200
07. Property, Furnishings & Equipment	**2,043**	26,900	26,900
12. Information Technology	**1,088**	1,300	-
Total: Resource Development	**694,834**	779,900	652,900
2.2.02. PROCESSING AND MARKETING			
01. Salaries	**748,717**	759,500	767,400
02. Employee Benefits	**2,824**	3,000	3,000
03. Transportation & Communication	**139,113**	163,900	172,900
04. Supplies	**30,208**	32,300	31,300
05. Professional Services	**35,003**	36,100	28,100
06. Purchased Services	**294,232**	332,000	221,700
07. Property, Furnishings & Equipment	**305**	8,200	18,200
10. Grants and Subsidies	**93,646**	163,000	278,000
12. Information Technology	**2,126**	3,700	-
	1,346,174	1,501,700	1,520,600
01. Revenue - Federal	**(64,000)**	-	-
Total: Processing and Marketing	**1,282,174**	1,501,700	1,520,600
TOTAL: FISHERIES PROGRAMS	**1,977,008**	2,281,600	2,173,500

DEPARTMENT OF FISHERIES AND AQUACULTURE (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
FISHERIES DEVELOPMENT			
FISHERIES DIVERSIFICATION PROGRAM			
CURRENT			
2.3.01. CANADA/NFLD. AGREEMENT ON ECONOMIC DEVELOPMENT AND FISHERIES ADJUSTMENT			
01. Salaries	**54,046**	58,000	40,000
03. Transportation & Communication	**15,888**	18,500	3,500
04. Supplies	**2,800**	2,800	-
05. Professional Services	**8,200**	12,000	-
06. Purchased Services	**595,470**	1,421,300	2,200,000
07. Property, Furnishings & Equipment	**24,571**	33,200	-
10. Grants and Subsidies	**780,370**	866,500	436,500
12. Information Technology	**3,619**	3,700	-
	1,484,964	2,416,000	2,680,000
01. Revenue - Federal	**(963,926)**	(2,000,000)	(2,000,000)
Total: Canada/Nfld. Agreement on Economic Development and Fisheries Adjustment	**521,038**	416,000	680,000
TOTAL: FISHERIES DIVERSIFICATION PROGRAM	**521,038**	416,000	680,000
TOTAL: FISHERIES DEVELOPMENT	**5,079,763**	5,550,800	5,638,000
AQUACULTURE DEVELOPMENT			
AQUACULTURE DEVELOPMENT			
CURRENT			
3.1.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	**630,091**	631,300	903,500
02. Employee Benefits	**5,982**	12,000	12,000
03. Transportation & Communication	**132,666**	140,000	110,000
04. Supplies	**35,844**	44,000	29,000
06. Purchased Services	**158,074**	227,800	288,900
07. Property, Furnishings & Equipment	**115,588**	143,600	143,600
10. Grants and Subsidies	**114,204**	115,000	115,000
12. Information Technology	**26,470**	38,000	21,900
	1,218,919	1,351,700	1,623,900
02. Revenue - Provincial	**(10)**	-	-
Total: Administration and Support Services	**1,218,909**	1,351,700	1,623,900
TOTAL: AQUACULTURE DEVELOPMENT	**1,218,909**	1,351,700	1,623,900

DEPARTMENT OF FISHERIES AND AQUACULTURE (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
AQUACULTURE DEVELOPMENT			
CANADA/NFLD. AGREEMENT ON ECONOMIC RENEWAL			
CURRENT			
3.2.01. ECONOMIC RENEWAL AGREEMENT			
02. Employee Benefits	**452**	4,000	7,000
03. Transportation & Communication	**18,109**	29,500	119,500
04. Supplies	**26,676**	31,500	66,500
05. Professional Services	**5,193**	5,200	17,300
06. Purchased Services	**137,278**	142,000	197,000
07. Property, Furnishings & Equipment	**90,557**	95,400	40,100
10. Grants and Subsidies	**1,462,025**	1,462,300	1,322,500
	1,740,290	1,769,900	1,769,900
01. Revenue - Federal	**(1,534,141)**	(1,267,900)	(1,267,900)
Total: Economic Renewal Agreement	**206,149**	502,000	502,000
TOTAL: CANADA/NFLD. AGREEMENT ON ECONOMIC RENEWAL	**206,149**	502,000	502,000
TOTAL: AQUACULTURE DEVELOPMENT	**1,425,058**	1,853,700	2,125,900
TOTAL: DEPARTMENT	**8,899,642**	9,936,800	9,695,500

DEPARTMENT OF FISHERIES AND AQUACULTURE (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	9.695.500
Add (subtract) transfers of estimates	241.300
Addback revenue estimates net of transfers	3.407.900
Original estimates of expenditure	13.344.700
Supplementary supply	-
Total appropriation	13.344.700
Total net expenditure	8.899.642
Add revenue less transfers	2.754.751
Total gross expenditure (budgetary, non-statutory)	11.654.393
Unexpended balance of appropriation	1.690.307

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	11.567.507	2.722.584	8.844.923
Capital Account	86.886	32.167	54.719
Totals	11.654.393	2.754.751	8.899.642

MIKE SAMSON
Deputy Minister
Fisheries and Aquaculture

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	221,182	261,900	249,400
02. Employee Benefits	987	1,400	1,100
03. Transportation & Communication	86,843	87,100	50,000
04. Supplies	7,019	8,000	4,100
06. Purchased Services	10,626	11,000	6,300
07. Property, Furnishings & Equipment	461	500	2,000
Total: Minister's Office	327,118	369,900	312,900
TOTAL: MINISTER'S OFFICE	327,118	369,900	312,900
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	425,859	428,100	429,100
02. Employee Benefits	2,695	2,700	2,000
03. Transportation & Communication	153,611	154,000	127,900
04. Supplies	23,890	23,900	13,200
06. Purchased Services	13,058	13,100	5,400
07. Property, Furnishings & Equipment	3,062	3,100	1,000
Total: Executive Support	622,175	624,900	578,600
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	2,054,692	2,075,500	2,001,800
02. Employee Benefits	71,553	81,600	64,400
03. Transportation & Communication	234,874	234,900	599,200
04. Supplies	56,710	56,900	52,500
05. Professional Services	27,997	28,100	-
06. Purchased Services	50,893	51,600	447,600
07. Property, Furnishings & Equipment	144,626	145,000	17,800
12. Information Technology	1,201,333	1,231,100	985,600
	3,842,678	3,904,700	4,168,900
02. Revenue - Provincial	-	(10,000)	(10,000)
Total: Administrative Support	3,842,678	3,894,700	4,158,900
TOTAL: GENERAL ADMINISTRATION	4,464,853	4,519,600	4,737,500
TOTAL: EXECUTIVE AND SUPPORT SERVICES	4,791,971	4,889,500	5,050,400

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
FOREST MANAGEMENT			
FOREST MANAGEMENT			
CURRENT			
2.1.01. ADMINISTRATION AND PROGRAM PLANNING			
01. Salaries	**2,757,654**	2,760,300	2,892,000
02. Employee Benefits	**3,120**	3,200	6,700
03. Transportation & Communication	**510,667**	512,500	589,900
04. Supplies	**256,748**	256,800	189,600
05. Professional Services	**398,089**	429,300	362,500
06. Purchased Services	**944,189**	944,400	933,300
07. Property, Furnishings & Equipment	**21,972**	22,200	6,100
10. Grants and Subsidies	**107,248**	109,000	97,200
12. Information Technology	**166,600**	200,000	193,500
	5,166,287	5,237,700	5,270,800
02. Revenue - Provincial	**(645,433)**	(685,000)	(685,000)
Total: Administration and Program Planning	**4,520,854**	4,552,700	4,585,800
2.1.02. OPERATIONS AND IMPLEMENTATION			
01. Salaries	**7,393,445**	7,476,700	6,702,100
02. Employee Benefits	**120,003**	120,100	150,000
03. Transportation & Communication	**832,245**	845,600	845,300
04. Supplies	**924,719**	928,700	644,600
05. Professional Services	**13,500**	14,600	14,800
06. Purchased Services	**765,889**	767,400	475,300
07. Property, Furnishings & Equipment	**580,526**	580,700	1,100,100
12. Information Technology	**18,185**	19,000	-
Total: Operations and Implementation	**10,648,512**	10,752,800	9,932,200
2.1.03. SILVICULTURE DEVELOPMENT			
01. Salaries	**2,201,142**	2,201,200	1,988,700
02. Employee Benefits	**65**	100	-
03. Transportation & Communication	**143,123**	144,000	119,700
04. Supplies	**446,460**	446,600	88,900
06. Purchased Services	**4,107,986**	4,112,200	4,753,400
07. Property, Furnishings & Equipment	**132,134**	132,300	1,500
12. Information Technology	**1,504**	2,000	-
	7,032,414	7,038,400	6,952,200
02. Revenue - Provincial	**(1,293)**	(5,000)	(5,000)
Total: Silviculture Development	**7,031,121**	7,033,400	6,947,200

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
FOREST MANAGEMENT			
FOREST MANAGEMENT			
CAPITAL			
2.1.04. RESOURCE ROADS CONSTRUCTION			
01. Salaries	**62,096**	75,500	105,500
03. Transportation & Communication	**12,001**	12,200	5,000
04. Supplies	**6,193**	6,800	5,000
06. Purchased Services	**2,096,336**	2,096,700	2,083,500
07. Property, Furnishings & Equipment	**7,150**	7,300	1,000
12. Information Technology	**1,461**	1,500	-
Total: Resource Roads Construction	**2,185,237**	2,200,000	2,200,000
TOTAL: FOREST MANAGEMENT	**24,385,724**	24,538,900	23,665,200
FOREST PROTECTION			
CURRENT			
2.2.01. INSECT CONTROL			
01. Salaries	**496,580**	497,100	450,400
03. Transportation & Communication	**2,004,958**	2,098,000	4,002,000
04. Supplies	**1,413,029**	1,547,900	444,400
05. Professional Services	**233,297**	240,000	10,000
06. Purchased Services	**134,243**	191,000	81,000
07. Property, Furnishings & Equipment	**20,953**	29,500	1,500
12. Information Technology	**4,962**	7,000	-
	4,308,022	4,610,500	4,989,300
02. Revenue - Provincial	**(219,111)**	(924,500)	(924,500)
Total: Insect Control	**4,088,911**	3,686,000	4,064,800
2.2.02. FIRE SUPPRESSION AND COMMUNICATIONS			
01. Salaries	**1,643,720**	1,732,300	1,115,300
02. Employee Benefits	**60,095**	80,000	-
03. Transportation & Communication	**860,791**	912,700	501,600
04. Supplies	**335,334**	585,300	185,900
06. Purchased Services	**103,849**	111,100	78,200
07. Property, Furnishings & Equipment	**33,197**	60,000	6,900
12. Information Technology	**4,664**	8,000	-
	3,041,650	3,489,400	1,887,900
02. Revenue - Provincial	**(74,094)**	-	-
Total: Fire Suppression and Communications	**2,967,556**	3,489,400	1,887,900
TOTAL: FOREST PROTECTION	**7,056,467**	7,175,400	5,952,700
TOTAL: FOREST MANAGEMENT	**31,442,191**	31,714,300	29,617,900

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
AGRIFOODS DEVELOPMENT			
SOIL AND LAND MANAGEMENT			
CURRENT			
3.1.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	**709,694**	716,300	796,900
02. Employee Benefits	**600**	700	200
03. Transportation & Communication	**70,438**	73,800	51,800
04. Supplies	**61,226**	62,800	40,300
05. Professional Services	**4,144**	5,300	5,300
06. Purchased Services	**31,779**	32,600	57,300
07. Property, Furnishings & Equipment	**3,185**	3,400	5,400
12. Information Technology	**2,757**	2,900	-
	883,823	897,800	957,200
02. Revenue - Provincial	**(10,858)**	(33,000)	(33,000)
Total: Administration and Support Services	**872,965**	864,800	924,200
3.1.02. LIMESTONE SALES			
04. Supplies	**155,839**	163,000	284,000
06. Purchased Services	**112,362**	121,500	500
	268,201	284,500	284,500
02. Revenue - Provincial	**(79,069)**	(140,000)	(140,000)
Total: Limestone Sales	**189,132**	144,500	144,500
CAPITAL			
3.1.03. LAND DEVELOPMENT			
06. Purchased Services	**117,321**	200,000	-
07. Property, Furnishings & Equipment	**258,401**	300,000	500,000
Total: Land Development	**375,722**	500,000	500,000
TOTAL: SOIL AND LAND MANAGEMENT	**1,437,819**	1,509,300	1,568,700
PRODUCTION AND MARKETING			
CURRENT			
3.2.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	**837,746**	840,600	893,400
02. Employee Benefits	**1,170**	1,700	1,700
03. Transportation & Communication	**138,673**	139,700	90,900
04. Supplies	**90,564**	90,900	87,700
05. Professional Services	**50,000**	50,000	50,000
06. Purchased Services	**56,124**	56,400	73,400
07. Property, Furnishings & Equipment	**8,089**	8,200	104,600
10. Grants and Subsidies	**203,500**	203,500	203,500
12. Information Technology	**13,901**	19,600	-
	1,399,767	1,410,600	1,505,200
02. Revenue - Provincial	**(6,042)**	(20,000)	(20,000)
Total: Administration and Support Services	**1,393,725**	1,390,600	1,485,200

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
AGRIFOODS DEVELOPMENT			
PRODUCTION AND MARKETING			
CURRENT			
3.2.02. MARKETING BOARD			
01. Salaries	41,999	45,500	40,300
02. Employee Benefits	-	-	300
03. Transportation & Communication	10,011	10,400	12,300
04. Supplies	3,897	4,400	2,300
05. Professional Services	15,573	15,600	20,300
06. Purchased Services	4,203	4,300	-
Total: Marketing Board	75,683	80,200	75,500
TOTAL: PRODUCTION AND MARKETING	1,469,408	1,470,800	1,560,700
FARM BUSINESS AND EVALUATION			
CURRENT			
3.3.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	230,561	253,500	253,800
02. Employee Benefits	174	200	200
03. Transportation & Communication	14,160	16,000	16,000
04. Supplies	8,441	9,300	3,800
06. Purchased Services	2,243	3,100	1,600
Total: Administration and Support Services	255,579	282,100	275,400
3.3.02. CROP AND LIVESTOCK INSURANCE			
01. Salaries	67,490	75,900	73,300
03. Transportation & Communication	8,874	13,800	17,800
04. Supplies	5,581	11,400	11,600
05. Professional Services	2,375	6,700	6,700
06. Purchased Services	5,284	7,500	3,300
10. Grants and Subsidies	182,649	189,800	114,800
	272,253	305,100	227,500
01. Revenue - Federal	(128,714)	(70,000)	(70,000)
Total: Crop and Livestock Insurance	143,539	235,100	157,500
3.3.03. FARM BUSINESS MANAGEMENT INITIATIVE			
01. Salaries	4,229	40,600	39,100
02. Employee Benefits	-	5,000	5,000
03. Transportation & Communication	26,423	27,300	25,300
04. Supplies	2,723	3,500	1,000
05. Professional Services	3,830	56,500	65,000
06. Purchased Services	4,249	45,000	45,000
07. Property, Furnishings & Equipment	-	4,000	4,000
10. Grants and Subsidies	50,831	62,300	58,300
	92,285	244,200	242,700
01. Revenue - Federal	(49,097)	(58,300)	(58,300)
Total: Farm Business Management Initiative	43,188	185,900	184,400

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
AGRIFOODS DEVELOPMENT			
FARM BUSINESS AND EVALUATION			
CURRENT			
3.3.04. AGRICULTURE SAFETY NETS			
01. Salaries	**369,831**	516,000	326,000
03. Transportation & Communication	**115,781**	161,000	161,000
04. Supplies	**255,644**	355,500	185,500
05. Professional Services	**23,000**	30,000	30,000
06. Purchased Services	**391,932**	605,000	655,000
07. Property, Furnishings & Equipment	**123,046**	150,000	150,000
10. Grants and Subsidies	**1,513,758**	1,700,100	3,384,300
	2,792,992	3,517,600	4,891,800
01. Revenue - Federal	**(1,575,386)**	(2,942,800)	(2,942,800)
Total: Agriculture Safety Nets	**1,217,606**	574,800	1,949,000
3.3.05. CANADIAN FARM INCOME PROGRAM			
10. Grants and Subsidies	**124,814**	300,000	300,000
Total: Canadian Farm Income Program	**124,814**	300,000	300,000
TOTAL: FARM BUSINESS AND EVALUATION	**1,784,726**	1,577,900	2,866,300
ANIMAL HEALTH			
CURRENT			
3.4.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	**896,814**	948,900	809,400
02. Employee Benefits	-	-	500
03. Transportation & Communication	**70,818**	75,700	61,500
04. Supplies	**270,043**	272,500	230,700
05. Professional Services	**16,846**	16,900	31,200
06. Purchased Services	**27,893**	29,200	8,700
07. Property, Furnishings & Equipment	**84,111**	84,200	-
	1,366,525	1,427,400	1,142,000
02. Revenue - Provincial	**(430,508)**	(530,000)	(530,000)
Total: Administration and Support Services	**936,017**	897,400	612,000
TOTAL: ANIMAL HEALTH	**936,017**	897,400	612,000

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
AGRIFOODS DEVELOPMENT			
EXTENSION SERVICES			
CURRENT			
3.5.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	**910,668**	915,000	918,700
03. Transportation & Communication	**82,213**	83,500	98,700
04. Supplies	**72,740**	73,000	87,300
06. Purchased Services	**181,713**	182,100	49,600
07. Property, Furnishings & Equipment	**2,888**	4,000	4,000
09. Allowances and Assistance	**19,999**	20,000	20,000
10. Grants and Subsidies	**269,960**	270,300	270,300
12. Information Technology	**864**	1,300	-
	1,541,045	1,549,200	1,448,600
02. Revenue - Provincial	**(43,395)**	(44,700)	(44,700)
Total: Administration and Support Services	**1,497,650**	1,504,500	1,403,900
TOTAL: EXTENSION SERVICES	**1,497,650**	1,504,500	1,403,900
TOTAL: AGRIFOODS DEVELOPMENT	**7,125,620**	6,959,900	8,011,600
TOTAL: DEPARTMENT	**43,359,782**	43,563,700	42,679,900

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	42,679,900
Add (subtract) transfers of estimates	883,800
Addback revenue estimates net of transfers	5,463,300
Original estimates of expenditure	49,027,000
Supplementary supply	-
Total appropriation	49,027,000
Total net expenditure	43,359,782
Add revenue less transfers	3,263,000
Total gross expenditure (budgetary, non-statutory)	46,622,782
Unexpended balance of appropriation	2,404,218

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	44,061,823	3,263,000	40,798,823
Capital Account	2,560,959	-	2,560,959
Totals	46,622,782	3,263,000	43,359,782

ALLAN MASTERS
Deputy Minister
Forest Resources and Agrifoods

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**348,957**	353,800	301,300
02. Employee Benefits	**180**	500	500
03. Transportation & Communication	**209,354**	218,600	84,500
04. Supplies	**7,371**	7,500	10,000
06. Purchased Services	**29,281**	35,600	25,600
07. Property, Furnishings & Equipment	**1,860**	2,400	9,000
Total: Minister's Office	**597,003**	618,400	430,900
TOTAL: MINISTER'S OFFICE	**597,003**	618,400	430,900
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**892,233**	911,300	751,600
02. Employee Benefits	**5,540**	11,600	13,500
03. Transportation & Communication	**144,686**	160,000	130,000
04. Supplies	**15,900**	19,800	19,800
06. Purchased Services	**48,558**	57,800	58,400
07. Property, Furnishings & Equipment	**1,646**	1,700	1,000
Total: Executive Support	**1,108,563**	1,162,200	974,300
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**64,421**	74,100	70,600
02. Employee Benefits	**13,472**	18,700	18,700
03. Transportation & Communication	**113,514**	139,000	158,000
04. Supplies	**13,110**	30,800	32,300
05. Professional Services	**23,437**	35,000	35,000
06. Purchased Services	**30,159**	50,400	66,700
07. Property, Furnishings & Equipment	**1,178**	23,600	24,000
12. Information Technology	**319,893**	325,600	228,900
	579,184	697,200	634,200
02. Revenue - Provincial	**(1,737)**	-	-
Total: Administrative Support	**577,447**	697,200	634,200

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION

CURRENT

1.2.03. POLICY AND STRATEGIC PLANNING

	Actual	Estimates	
		Amended	Original
	$	$	$
01. Salaries	**387,673**	412,100	376,300
02. Employee Benefits	**16,536**	17,500	4,300
03. Transportation & Communication	**60,764**	93,700	53,700
04. Supplies	**4,877**	5,900	5,100
05. Professional Services	-	9,000	9,000
06. Purchased Services	**16,032**	22,600	12,600
07. Property, Furnishings & Equipment	**903**	1,000	-
10. Grants and Subsidies	**5,826**	9,000	9,000
	492,611	570,800	470,000
02. Revenue - Provincial	**(22,500)**	-	-
Total: Policy and Strategic Planning	**470,111**	570,800	470,000
TOTAL: GENERAL ADMINISTRATION	**2,156,121**	2,430,200	2,078,500
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**2,753,124**	3,048,600	2,509,400

INVESTMENT PROSPECTING AND EXPORT DEVELOPMENT

TRADE AND INVESTMENT

CURRENT

2.1.01. EXPORT AND INVESTMENT PROMOTION

	Actual	Estimates	
		Amended	Original
	$	$	$
01. Salaries	**687,785**	713,700	685,400
02. Employee Benefits	**7,509**	7,800	7,300
03. Transportation & Communication	**203,695**	213,000	213,000
04. Supplies	**23,063**	56,800	57,800
05. Professional Services	**241,079**	325,300	315,300
06. Purchased Services	**685,864**	803,900	801,200
07. Property, Furnishings & Equipment	**706**	13,000	7,000
10. Grants and Subsidies	**214,981**	228,500	197,500
	2,064,682	2,362,000	2,284,500
01. Revenue - Federal	**(83,986)**	-	-
02. Revenue - Provincial	**(175,472)**	(125,000)	(125,000)
Total: Export and Investment Promotion	**1,805,224**	2,237,000	2,159,500

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
INVESTMENT PROSPECTING AND EXPORT DEVELOPMENT			
TRADE AND INVESTMENT			
CURRENT			
2.1.02. INVESTMENT PROSPECTING			
01. Salaries	**194,888**	253,500	242,500
02. Employee Benefits	**-**	600	600
03. Transportation & Communication	**1,173**	2,600	4,600
04. Supplies	**840**	2,000	2,000
06. Purchased Services	**15,682**	15,800	13,800
Total: Investment Prospecting	**212,583**	274,500	263,500
TOTAL: TRADE AND INVESTMENT	**2,017,807**	2,511,500	2,423,000
TOTAL: INVESTMENT PROSPECTING AND EXPORT DEVELOPMENT	**2,017,807**	2,511,500	2,423,000
ADVANCED TECHNOLOGIES, RESEARCH AND INDUSTRIAL BENEFITS			
OFFSHORE INDUSTRY SUPPORT			
CURRENT			
3.1.01. INDUSTRIAL BENEFITS			
01. Salaries	**402,872**	456,100	439,600
02. Employee Benefits	**5,830**	5,900	5,400
03. Transportation & Communication	**98,774**	103,000	97,000
04. Supplies	**1,955**	2,000	2,100
05. Professional Services	**-**	7,200	16,500
06. Purchased Services	**7,663**	7,700	8,800
07. Property, Furnishings & Equipment	**229**	2,000	2,000
Total: Industrial Benefits	**517,323**	583,900	571,400
TOTAL: OFFSHORE INDUSTRY SUPPORT	**517,323**	583,900	571,400
ADVANCED TECHNOLOGIES AND INDUSTRIAL RESEARCH			
CURRENT			
3.2.01. ADVANCED TECHNOLOGIES DEVELOPMENT			
01. Salaries	**47,551**	48,500	46,900
10. Grants and Subsidies	**391,700**	473,700	473,700
Total: Advanced Technologies Development	**439,251**	522,200	520,600
3.2.02. RESEARCH AND DEVELOPMENT - OFFSHORE FUND			
10. Grants and Subsidies	**573,550**	1,300,000	1,300,000
01. Revenue - Federal	**(445,952)**	(975,000)	(975,000)
Total: Research and Development - Offshore Fund	**127,598**	325,000	325,000

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
ADVANCED TECHNOLOGIES, RESEARCH AND INDUSTRIAL BENEFITS			
ADVANCED TECHNOLOGIES AND INDUSTRIAL RESEARCH			
CURRENT			
3.2.03. SPECIAL INITIATIVES - OFFSHORE FUND			
10. Grants and Subsidies	**1,414,376**	3,160,000	3,160,000
01. Revenue - Federal	**(1,405,104)**	(2,370,000)	(2,370,000)
Total: Special Initiatives - Offshore Fund	**9,272**	790,000	790,000
3.2.04. ADVANCED TECHNOLOGY INITIATIVES - ECONOMIC RENEWAL AGREEMENT			
01. Salaries	**45,830**	47,000	47,000
02. Employee Benefits	**469**	2,000	2,000
03. Transportation & Communication	**64,756**	77,400	77,400
04. Supplies	**56**	2,000	2,000
06. Purchased Services	**18,828**	43,000	43,000
10. Grants and Subsidies	**149,500**	400,000	400,000
	279,439	571,400	571,400
01. Revenue - Federal	**(130,839)**	(96,000)	(96,000)
Total: Advanced Technology Initiatives - Economic Renewal Agreement	**148,600**	475,400	475,400
3.2.05. INDUSTRIAL RESEARCH ASSISTANCE PROGRAM (NRC)			
02. Employee Benefits	**7,519**	9,800	4,000
03. Transportation & Communication	**63,128**	80,800	92,000
04. Supplies	**3,060**	4,200	1,500
05. Professional Services	**346,692**	346,800	330,000
06. Purchased Services	**667**	700	4,000
07. Property, Furnishings & Equipment	**-**	-	500
12. Information Technology	**1,464**	3,700	14,000
	422,530	446,000	446,000
01. Revenue - Federal	**(348,412)**	(423,700)	(423,700)
Total: Industrial Research Assistance Program (NRC)	**74,118**	22,300	22,300
TOTAL: ADVANCED TECHNOLOGIES AND INDUSTRIAL RESEARCH	**798,839**	2,134,900	2,133,300
TOTAL: ADVANCED TECHNOLOGIES, RESEARCH AND INDUSTRIAL BENEFITS	**1,316,162**	2,718,800	2,704,700

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

STRATEGIC INDUSTRIES AND REGIONAL DEVELOPMENT

STRATEGIC INDUSTRIES DEVELOPMENT

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
4.1.01. STRATEGIC BUSINESS DEVELOPMENT			
01. Salaries	**1,104,679**	1,354,100	1,219,900
02. Employee Benefits	**12,831**	18,600	13,100
03. Transportation & Communication	**379,759**	381,000	269,000
04. Supplies	**20,747**	31,400	19,400
05. Professional Services	**495,977**	902,600	459,800
06. Purchased Services	**334,967**	874,100	907,700
07. Property, Furnishings & Equipment	**1,107**	3,000	3,000
10. Grants and Subsidies	**408,746**	814,800	1,963,200
	2,758,813	4,379,600	4,855,100
02. Revenue - Provincial	**(42,595)**	-	-
Total: Strategic Business Development	**2,716,218**	4,379,600	4,855,100
4.1.02. COMPREHENSIVE ECONOMIC DEVELOPMENT			
01. Salaries	**285,529**	289,000	225,000
02. Employee Benefits	**14,771**	22,200	4,000
03. Transportation & Communication	**167,346**	188,100	70,000
04. Supplies	**13,536**	31,800	30,000
05. Professional Services	**389,370**	395,000	250,000
06. Purchased Services	**878,323**	3,615,000	910,300
07. Property, Furnishings & Equipment	**1,894**	9,000	2,000
10. Grants and Subsidies	**7,930,617**	12,383,200	22,760,200
12. Information Technology	**17,178**	24,700	14,000
	9,698,564	16,958,000	24,265,500
01. Revenue - Federal	**(3,346,800)**	(8,852,000)	(8,852,000)
Total: Comprehensive Economic Development	**6,351,764**	8,106,000	15,413,500
4.1.03. ECONOMIC RENEWAL AGREEMENT - PLANNING			
03. Transportation & Communication	**418**	5,000	5,000
05. Professional Services	**50,000**	50,000	50,000
10. Grants and Subsidies	**13,300**	13,300	13,300
	63,718	68,300	68,300
01. Revenue - Federal	**(55,746)**	(54,600)	(54,600)
Total: Economic Renewal Agreement - Planning	**7,972**	13,700	13,700

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
STRATEGIC INDUSTRIES AND REGIONAL DEVELOPMENT			
STRATEGIC INDUSTRIES DEVELOPMENT			
CAPITAL			
4.1.04. COMPREHENSIVE ECONOMIC DEVELOPMENT			
05. Professional Services	**73,546**	75,000	-
06. Purchased Services	**2,706,311**	2,710,000	-
	2,779,857	2,785,000	-
01. Revenue - Federal	**(1,897,949)**	-	-
Total: Comprehensive Economic Development	**881,908**	2,785,000	-
TOTAL: STRATEGIC INDUSTRIES DEVELOPMENT	**9,957,862**	15,284,300	20,282,300
REGIONAL DEVELOPMENT			
CURRENT			
4.2.01. REGIONAL ECONOMIC DEVELOPMENT SERVICES			
01. Salaries	**388,626**	419,400	355,700
02. Employee Benefits	**811**	2,300	2,300
03. Transportation & Communication	**37,521**	45,600	53,000
04. Supplies	**3,491**	5,200	5,200
05. Professional Services	**2,875**	2,900	-
06. Purchased Services	**96**	5,500	5,500
10. Grants and Subsidies	**4,231,597**	4,260,000	760,000
Total: Regional Economic Development Services	**4,665,017**	4,740,900	1,181,700
4.2.02. STRATEGIC REGIONAL DIVERSIFICATION AGREEMENT (SRDA)			
01. Salaries	**31,708**	32,100	19,000
03. Transportation & Communication	**4,333**	5,000	9,500
04. Supplies	**348**	900	500
05. Professional Services	**500**	500	-
06. Purchased Services	**4,080**	4,100	500
07. Property, Furnishings & Equipment	-	-	1,000
10. Grants and Subsidies	**10,585**	10,600	-
12. Information Technology	**19,961**	20,300	5,200
	71,515	73,500	35,700
01. Revenue - Federal	**(72,292)**	(25,000)	(25,000)
Total: Strategic Regional Diversification Agreement (SRDA)	**(777)**	48,500	10,700

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
STRATEGIC INDUSTRIES AND REGIONAL DEVELOPMENT			
REGIONAL DEVELOPMENT			
CURRENT			
4.2.03. CANADA/NFLD. AGREEMENT ON ECONOMIC DEVELOPMENT AND FISHERIES ADJUSTMENT			
01. Salaries	**272,697**	330,600	117,600
02. Employee Benefits	**6,720**	8,000	5,000
03. Transportation & Communication	**64,709**	80,000	67,000
04. Supplies	**118,399**	128,700	105,100
05. Professional Services	**173,702**	192,000	20,000
06. Purchased Services	**234,246**	255,000	60,000
07. Property, Furnishings & Equipment	**4,391**	5,000	24,000
10. Grants and Subsidies	**2,658,177**	3,238,800	3,799,400
12. Information Technology	**16,213**	20,000	60,000
	3,549,254	4,258,100	4,258,100
01. Revenue - Federal	**(853,008)**	(679,000)	(679,000)
Total: Canada/Nfld. Agreement on Economic Development and Fisheries Adjustment	**2,696,246**	3,579,100	3,579,100
CAPITAL			
4.2.04. CANADA/NFLD. AGREEMENT ON ECONOMIC DEVELOPMENT AND FISHERIES ADJUSTMENT			
10. Grants and Subsidies	**591,453**	1,000,000	1,000,000
Total: Canada/Nfld. Agreement on Economic Development and Fisheries Adjustment	**591,453**	1,000,000	1,000,000
TOTAL: REGIONAL DEVELOPMENT	**7,951,939**	9,368,500	5,771,500
BUSINESS INCENTIVES			
CURRENT			
4.3.01. BUSINESS ANALYSIS			
01. Salaries	**482,660**	485,800	447,000
02. Employee Benefits	**512**	1,900	1,900
03. Transportation & Communication	**15,514**	18,700	18,700
04. Supplies	**1,945**	11,700	14,200
05. Professional Services	**11,457**	11,800	10,800
06. Purchased Services	**616**	8,200	8,200
07. Property, Furnishings & Equipment	**510**	1,000	1,000
10. Grants and Subsidies	**3,404,237**	4,912,000	4,195,000
	3,917,451	5,451,100	4,696,800
02. Revenue - Provincial	**(369,880)**	(20,000)	(20,000)
Total: Business Analysis	**3,547,571**	5,431,100	4,676,800

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
STRATEGIC INDUSTRIES AND REGIONAL DEVELOPMENT			
BUSINESS INCENTIVES			
CAPITAL			
4.3.02. STRATEGIC ENTERPRISE DEVELOPMENT FUND			
08. Loans, Advances and Investments	**2,621,500**	2,621,500	2,121,500
02. Revenue - Provincial	**(4,486,751)**	(5,100,000)	(5,100,000)
Total: Strategic Enterprise Development Fund	**(1,865,251)**	(2,478,500)	(2,978,500)
TOTAL: BUSINESS INCENTIVES	**1,682,320**	2,952,600	1,698,300
TOTAL: STRATEGIC INDUSTRIES AND REGIONAL DEVELOPMENT	**19,592,121**	27,605,400	27,752,100
REGIONAL OPERATIONS			
FIELD SERVICES			
CURRENT			
5.1.01. BUSINESS AND ECONOMIC DEVELOPMENT SERVICES			
01. Salaries	**2,974,479**	3,200,900	3,326,100
02. Employee Benefits	**10,606**	14,900	17,400
03. Transportation & Communication	**359,299**	428,500	447,500
04. Supplies	**143,419**	147,550	94,800
05. Professional Services	**10,720**	23,000	29,000
06. Purchased Services	**621,791**	646,300	658,300
07. Property, Furnishings & Equipment	**7,498**	35,050	50,500
12. Information Technology	**253,338**	277,600	241,400
	4,381,150	4,773,800	4,865,000
02. Revenue - Provincial	**(589)**	-	-
Total: Business and Economic Development Services	**4,380,561**	4,773,800	4,865,000

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

	Actual	Estimates Amended	Estimates Original
	$	$	$
REGIONAL OPERATIONS			
FIELD SERVICES			
CURRENT			
5.1.02. INVESTMENT PORTFOLIO MANAGEMENT			
01. Salaries	**517,295**	526,900	505,200
02. Employee Benefits	**-**	2,500	2,500
03. Transportation & Communication	**43,175**	97,200	112,200
04. Supplies	**11,231**	12,100	9,100
05. Professional Services	**38,490**	39,000	30,000
06. Purchased Services	**55,151**	55,200	49,200
07. Property, Furnishings & Equipment	**38,834**	50,200	53,200
10. Grants and Subsidies	**152,599**	450,900	450,900
Total: Investment Portfolio Management	**856,775**	1,234,000	1,212,300
TOTAL: FIELD SERVICES	**5,237,336**	6,007,800	6,077,300
TOTAL: REGIONAL OPERATIONS	**5,237,336**	6,007,800	6,077,300
TOTAL: DEPARTMENT	**30,916,550**	41,892,100	41,466,500

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	41,466,500
Add (subtract) transfers of estimates	425,600
Addback revenue estimates net of transfers	18,720,300
Original estimates of expenditure	60,612,400
Supplementary supply	-
Total appropriation	60,612,400
Total net expenditure	30,916,550
Add revenue less transfers	13,739,612
Total gross expenditure (budgetary, non-statutory)	44,656,162
Unexpended balance of appropriation	15,956,238

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	38,663,352	7,354,912	31,308,440
Capital Account	5,992,810	6,384,700	(391,890)
Totals	44,656,162	13,739,612	30,916,550

JOHN D. SCOTT
Deputy Minister
Industry, Trade and Rural
Development

DEPARTMENT OF MINES AND ENERGY

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**289,251**	289,300	271,300
02. Employee Benefits	**3,765**	5,900	600
03. Transportation & Communication	**162,802**	189,400	124,900
04. Supplies	**15,189**	15,500	3,400
06. Purchased Services	**29,621**	29,900	36,600
Total: Minister's Office	**500,628**	530,000	436,800
TOTAL: MINISTER'S OFFICE	**500,628**	530,000	436,800
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**437,870**	438,000	355,900
02. Employee Benefits	**5,034**	5,400	2,700
03. Transportation & Communication	**240,569**	241,000	138,100
04. Supplies	**23,577**	24,400	6,300
06. Purchased Services	**20,154**	20,900	8,800
07. Property, Furnishings & Equipment	**1,234**	1,700	2,500
10. Grants and Subsidies	-	800	-
Total: Executive Support	**728,438**	732,200	514,300
1.2.02. MAJOR PROJECTS BENEFITS OFFICE			
01. Salaries	**246,242**	249,000	439,200
02. Employee Benefits	**2,398**	2,400	3,000
03. Transportation & Communication	**95,969**	131,600	65,000
04. Supplies	**4,713**	13,700	4,100
05. Professional Services	**116,557**	138,600	94,000
06. Purchased Services	**8,806**	24,000	15,000
07. Property, Furnishings & Equipment	-	100	5,000
12. Information Technology	**100**	100	-
	474,785	559,500	625,300
02. Revenue - Provincial	**(93,941)**	(183,500)	(183,500)
Total: Major Projects Benefits Office	**380,844**	376,000	441,800
TOTAL: GENERAL ADMINISTRATION	**1,109,282**	1,108,200	956,100
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**1,609,910**	1,638,200	1,392,900

DEPARTMENT OF MINES AND ENERGY (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
MINERAL RESOURCE MANAGEMENT			
MINERAL RESOURCE MANAGEMENT			
CURRENT			
2.1.01. GEOLOGICAL SURVEY			
01. Salaries	**2,412,700**	2,456,800	2,346,200
02. Employee Benefits	**32,793**	32,900	7,700
03. Transportation & Communication	**414,548**	415,200	370,800
04. Supplies	**215,924**	217,100	211,100
06. Purchased Services	**319,382**	320,000	345,800
07. Property, Furnishings & Equipment	**52,070**	52,100	25,500
12. Information Technology	**248,892**	275,400	154,800
	3,696,309	3,769,500	3,461,900
02. Revenue - Provincial	**(21,743)**	(34,000)	(34,000)
Total: Geological Survey	**3,674,566**	3,735,500	3,427,900
2.1.02. MINERAL LANDS			
01. Salaries	**705,631**	716,500	718,700
02. Employee Benefits	**4,579**	4,600	3,100
03. Transportation & Communication	**71,845**	73,300	77,900
04. Supplies	**30,291**	30,300	26,500
05. Professional Services	**1,020**	1,100	7,000
06. Purchased Services	**20,190**	20,200	27,300
07. Property, Furnishings & Equipment	**305**	400	400
12. Information Technology	**7,400**	7,400	-
	841,261	853,800	860,900
02. Revenue - Provincial	**(4,265)**	(5,000)	(5,000)
Total: Mineral Lands	**836,996**	848,800	855,900
2.1.03. MINERAL DEVELOPMENT			
01. Salaries	**733,142**	824,500	860,100
02. Employee Benefits	**6,563**	6,600	6,800
03. Transportation & Communication	**61,035**	63,100	83,000
04. Supplies	**21,959**	22,000	13,900
05. Professional Services	**43,215**	97,000	190,000
06. Purchased Services	**1,677,031**	7,186,300	7,590,000
07. Property, Furnishings & Equipment	**29,967**	30,000	-
10. Grants and Subsidies	**1,885,871**	2,210,000	2,230,000
	4,458,783	10,439,500	10,973,800
02. Revenue - Provincial	**(291,283)**	-	-
Total: Mineral Development	**4,167,500**	10,439,500	10,973,800
TOTAL: MINERAL RESOURCE MANAGEMENT	**8,679,062**	15,023,800	15,257,600
TOTAL: MINERAL RESOURCE MANAGEMENT	**8,679,062**	15,023,800	15,257,600

DEPARTMENT OF MINES AND ENERGY (CONTINUED)

	Estimates		
	Actual	Amended	Original
	$	$	$
ENERGY RESOURCES MANAGEMENT			
ENERGY RESOURCES MANAGEMENT			
CURRENT			
3.1.01. POLICY AND STRATEGIC PLANNING			
01. Salaries	**348,640**	435,400	428,700
02. Employee Benefits	**6,590**	6,900	8,500
03. Transportation & Communication	**129,633**	134,900	139,100
04. Supplies	**7,900**	8,100	6,000
05. Professional Services	**252,047**	252,900	263,500
06. Purchased Services	**88,446**	92,300	70,000
07. Property, Furnishings & Equipment	-	-	3,600
10. Grants and Subsidies	**592,092**	592,500	85,700
	1,425,348	1,523,000	1,005,100
02. Revenue - Provincial	**(95,993)**	-	-
Total: Policy and Strategic Planning	**1,329,355**	1,523,000	1,005,100
3.1.02. PETROLEUM RESOURCE DEVELOPMENT			
01. Salaries	**459,204**	491,700	471,700
02. Employee Benefits	**9,056**	10,000	2,900
03. Transportation & Communication	**78,133**	85,300	128,000
04. Supplies	**16,435**	16,600	15,700
05. Professional Services	**351,193**	356,800	310,700
06. Purchased Services	**20,282**	23,700	39,600
07. Property, Furnishings & Equipment	**4,988**	7,000	1,500
Total: Petroleum Resource Development	**939,291**	991,100	970,100
3.1.03. CANADA-NEWFOUNDLAND OFFSHORE PETROLEUM BOARD			
10. Grants and Subsidies	**2,700,000**	2,700,000	2,700,000
02. Revenue - Provincial	**(1,088,952)**	(1,350,000)	(1,350,000)
Total: Canada-Newfoundland Offshore Petroleum Board	**1,611,048**	1,350,000	1,350,000
3.1.04. PETROLEUM PROJECTS MONITORING			
01. Salaries	**655,337**	747,100	755,200
02. Employee Benefits	**13,287**	25,000	25,000
03. Transportation & Communication	**90,337**	100,600	170,000
04. Supplies	**15,685**	20,700	20,700
05. Professional Services	**230,088**	275,900	348,000
06. Purchased Services	**26,151**	36,700	130,000
07. Property, Furnishings & Equipment	**1,917**	2,500	2,000
	1,032,802	1,208,500	1,450,900
01. Revenue - Federal	-	(30,000)	(30,000)
Total: Petroleum Projects Monitoring	**1,032,802**	1,178,500	1,420,900

DEPARTMENT OF MINES AND ENERGY (CONTINUED)

	Actual	Estimates Amended	Estimates Original
	$	$	$
ENERGY RESOURCES MANAGEMENT			
ENERGY RESOURCES MANAGEMENT			
CURRENT			
3.1.05. ELECTRICITY INDUSTRY DEVELOPMENT			
01. Salaries	**271,847**	308,100	294,800
02. Employee Benefits	**3,633**	6,000	6,000
03 Transportation & Communication	**33,005**	64,700	46,000
04. Supplies	**2,344**	10,000	10,000
05. Professional Services	**42,184**	70,000	70,000
06. Purchased Services	**116**	19,300	38,000
07. Property, Furnishings & Equipment	**757**	2,000	2,000
Total: Electricity Industry Development	**353,886**	480,100	466,800
TOTAL: ENERGY RESOURCES MANAGEMENT	**5,266,382**	5,522,700	5,212,900
TOTAL: ENERGY RESOURCES MANAGEMENT	**5,266,382**	5,522,700	5,212,900
TOTAL: DEPARTMENT	**15,555,354**	22,184,700	21,863,400

DEPARTMENT OF MINES AND ENERGY (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	21,863,400
Add (subtract) transfers of estimates	321,300
Addback revenue estimates net of transfers	1,602,500
Original estimates of expenditure	23,787,200
Supplementary supply	-
Total appropriation	23,787,200
Total net expenditure	15,555,354
Add revenue less transfers	1,596,177
Total gross expenditure (budgetary, non-statutory)	17,151,531
Unexpended balance of appropriation	6,635,669

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	17,151,531	1,596,177	15,555,354

BRIAN MAYNARD
Deputy Minister
Mines and Energy

DEPARTMENT OF TOURISM, CULTURE AND RECREATION

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**366,832**	369,200	285,000
03. Transportation & Communication	**138,147**	138,400	88,900
04. Supplies	**9,216**	9,300	5,400
06. Purchased Services	**35,173**	35,200	8,800
Total: Minister's Office	**549,368**	552,100	388,100
TOTAL: MINISTER'S OFFICE	**549,368**	552,100	388,100
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**474,472**	474,900	369,800
02. Employee Benefits	**3,698**	3,700	3,200
03. Transportation & Communication	**114,884**	115,200	57,300
04. Supplies	**9,189**	9,200	5,400
05. Professional Services	**70**	100	-
06. Purchased Services	**20,687**	22,000	9,200
Total: Executive Support	**623,000**	625,100	444,900
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**1,430,208**	1,430,300	1,406,200
02. Employee Benefits	**65,337**	69,800	89,800
03. Transportation & Communication	**1,052,978**	1,056,800	952,400
04. Supplies	**79,765**	85,900	86,300
05. Professional Services	**27,125**	27,200	-
06. Purchased Services	**261,134**	261,700	604,300
07. Property, Furnishings & Equipment	**162,391**	164,300	37,100
12. Information Technology	**544,555**	548,300	268,400
	3,623,493	3,644,300	3,444,500
02. Revenue - Provincial	**(18,259)**	(14,000)	(14,000)
Total: Administrative Support	**3,605,234**	3,630,300	3,430,500

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION			
CURRENT			
1.2.03. PLANNING, POLICY AND RESEARCH			
01. Salaries	**232,122**	232,200	245,800
02. Employee Benefits	**178**	1,200	1,200
03. Transportation & Communication	**12,565**	16,800	18,500
04. Supplies	**3,911**	4,300	3,500
05. Professional Services	**15,000**	15,000	15,000
06. Purchased Services	**3,468**	5,300	5,300
10. Grants and Subsidies	**12,000**	12,000	12,000
Total: Planning, Policy and Research	**279,244**	286,800	301,300
TOTAL: GENERAL ADMINISTRATION	**4,507,478**	4,542,200	4,176,700
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**5,056,846**	5,094,300	4,564,800
TOURISM			
TOURISM			
CURRENT			
2.1.01. TOURISM			
01. Salaries	**1,722,938**	1,738,400	1,694,200
02. Employee Benefits	**31,827**	31,900	8,200
03. Transportation & Communication	**416,336**	417,700	446,200
04. Supplies	**24,172**	34,000	51,400
05. Professional Services	**95,474**	95,500	83,000
06. Purchased Services	**3,659,225**	3,659,700	3,912,300
07. Property, Furnishings & Equipment	**5,351**	5,400	-
10. Grants and Subsidies	**827,090**	827,500	84,000
	6,782,413	6,810,100	6,279,300
02. Revenue - Provincial	**(118,945)**	(191,000)	(191,000)
Total: Tourism	**6,663,468**	6,619,100	6,088,300
2.1.02. MARKETING AGREEMENTS			
06. Purchased Services	**304,000**	304,000	304,000
Total: Marketing Agreements	**304,000**	304,000	304,000
TOTAL: TOURISM	**6,967,468**	6,923,100	6,392,300
TOTAL: TOURISM	**6,967,468**	6,923,100	6,392,300

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
CULTURE AND HERITAGE			
CULTURE AND HERITAGE			
CURRENT			
3.1.01. CULTURE AND HERITAGE			
01. Salaries	**1,698,911**	1,711,000	1,323,400
02. Employee Benefits	**1,175**	1,800	3,600
03. Transportation & Communication	**72,688**	74,600	56,100
04. Supplies	**68,289**	69,800	55,200
05. Professional Services	**125,563**	125,600	56,500
06. Purchased Services	**129,130**	142,600	138,200
07. Property, Furnishings & Equipment	**48,132**	48,200	8,100
10. Grants and Subsidies	**662,439**	662,700	438,700
	2,806,327	2,836,300	2,079,800
02. Revenue - Provincial	**(142,003)**	(121,400)	(121,400)
Total: Culture and Heritage	**2,664,324**	2,714,900	1,958,400
3.1.02. ARTS AND CULTURE CENTRES			
01. Salaries	**1,615,631**	1,615,800	1,444,600
02. Employee Benefits	**6,027**	6,100	8,000
03. Transportation & Communication	**96,798**	96,800	62,000
04. Supplies	**41,185**	41,200	50,200
06. Purchased Services	**994,037**	994,600	1,150,800
07. Property, Furnishings & Equipment	**62,146**	62,200	38,900
	2,815,824	2,816,700	2,754,500
02. Revenue - Provincial	**(841,325)**	(1,000,000)	(1,000,000)
Total: Arts and Culture Centres	**1,974,499**	1,816,700	1,754,500
3.1.03. NEWFOUNDLAND AND LABRADOR ARTS COUNCIL			
10. Grants and Subsidies	**735,800**	735,800	732,000
Total: Newfoundland and Labrador Arts Council	**735,800**	735,800	732,000
3.1.04. MUSEUM ASSISTANCE PROGRAM			
01. Salaries	**14,723**	14,800	-
03. Transportation & Communication	**32,443**	51,400	51,400
04. Supplies	**489**	5,200	-
05. Professional Services	**18,087**	29,800	100,000
06. Purchased Services	**16,544**	25,500	186,300
07. Property, Furnishings & Equipment	**5,615**	6,000	-
	87,901	132,700	337,700
01. Revenue - Federal	**(135,563)**	(153,400)	(153,400)
Total: Museum Assistance Program	**(47,662)**	(20,700)	184,300

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	**$**	**$**
CULTURE AND HERITAGE			
CULTURE AND HERITAGE			
CURRENT			
3.1.05. NEWFOUNDLAND AND LABRADOR FILM DEVELOPMENT CORPORATION			
10. Grants and Subsidies	**500,000**	500,000	500,000
01. Revenue - Federal	**(350,000)**	(350,000)	(350,000)
Total: Newfoundland and Labrador Film Development Corporation	**150,000**	150,000	150,000
CAPITAL			
3.1.06. NEWFOUNDLAND AND LABRADOR FILM DEVELOPMENT CORPORATION			
08. Loans, Advances and Investments	**1,000,000**	1,000,000	1,000,000
Total: Newfoundland and Labrador Film Development Corporation	**1,000,000**	1,000,000	1,000,000
3.1.07. SUPPORT FOR CULTURAL ACTIVITIES			
03. Transportation & Communication	**23,952**	24,600	20,000
06. Purchased Services	**10,233**	10,900	10,000
07. Property, Furnishings & Equipment	**160,567**	164,500	170,000
Total: Support for Cultural Activities	**194,752**	200,000	200,000
3.1.08. HISTORIC SITES DEVELOPMENT			
07. Property, Furnishings & Equipment	**3,332**	10,000	10,000
19. Voted in Other Departments: Alterations of Existing Facilities	**215,452**	325,000	325,000
01. Revenue - Federal	**-**	(10,000)	(10,000)
Total: Historic Sites Development	**218,784**	325,000	325,000
TOTAL: CULTURE AND HERITAGE	**6,890,497**	6,921,700	6,304,200
PROVINCIAL ARCHIVES			
CURRENT			
3.2.01. PROVINCIAL ARCHIVES OPERATIONS			
01. Salaries	**764,947**	765,100	1,065,700
02. Employee Benefits	**6,300**	6,300	1,900
03. Transportation & Communication	**13,203**	13,900	8,500
04. Supplies	**33,969**	34,000	84,600
06. Purchased Services	**17,579**	17,800	232,200
07. Property, Furnishings & Equipment	**27,759**	27,800	12,000
	863,757	864,900	1,404,900
02. Revenue - Provincial	**(15,014)**	(14,000)	(14,000)
Total: Provincial Archives Operations	**848,743**	850,900	1,390,900

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	**$**	**$**
CULTURE AND HERITAGE			
PROVINCIAL ARCHIVES			
CURRENT			
3.2.02. NATIONAL ARCHIVES			
01. Salaries	**3,172**	43,500	50,000
07. Property, Furnishings & Equipment	**6,334**	6,500	-
	9,506	50,000	50,000
01. Revenue - Federal	**(10,679)**	(50,000)	(50,000)
Total: National Archives	**(1,173)**	-	-
TOTAL: PROVINCIAL ARCHIVES	**847,570**	850,900	1,390,900
TOTAL: CULTURE AND HERITAGE	**7,738,067**	7,772,600	7,695,100
PARKS AND NATURAL AREAS			
PARKS AND NATURAL AREAS			
CURRENT			
4.1.01. PROVINCIAL PARKS AND NATURAL AREAS			
01. Salaries	**1,993,206**	1,993,700	1,985,200
02. Employee Benefits	**3,455**	4,700	4,700
03. Transportation & Communication	**193,613**	195,600	301,800
04. Supplies	**350,661**	355,400	157,500
05. Professional Services	**11,812**	27,400	27,400
06. Purchased Services	**312,304**	318,100	596,200
07. Property, Furnishings & Equipment	**105,576**	106,400	131,300
10. Grants and Subsidies	**211,000**	211,000	4,000
	3,181,627	3,212,300	3,208,100
02. Revenue - Provincial	**(8,902)**	(5,000)	(5,000)
Total: Provincial Parks and Natural Areas	**3,172,725**	3,207,300	3,203,100
CAPITAL			
4.1.02. PARK DEVELOPMENT			
01. Salaries	**104,382**	104,400	-
03. Transportation & Communication	**2,011**	2,100	-
05. Professional Services	-	-	50,000
06. Purchased Services	**140,823**	143,500	200,000
Total: Park Development	**247,216**	250,000	250,000
4.1.03. NATIONAL PARKS			
07. Property, Furnishings & Equipment	-	5,000	5,000
01. Revenue - Federal	-	(2,500)	(2,500)
Total: National Parks	-	2,500	2,500
TOTAL: PARKS AND NATURAL AREAS	**3,419,941**	3,459,800	3,455,600
TOTAL: PARKS AND NATURAL AREAS	**3,419,941**	3,459,800	3,455,600

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
WILDLIFE			
WILDLIFE			
CURRENT			
5.1.01. ADMINISTRATION AND ENDANGERED SPECIES			
01. Salaries	**487,371**	488,000	428,900
02. Employee Benefits	**1,455**	2,300	2,300
03. Transportation & Communication	**288,941**	290,100	199,100
04. Supplies	**120,367**	122,400	141,900
05. Professional Services	**-**	1,600	1,600
06. Purchased Services	**135,402**	137,800	227,600
07. Property, Furnishings & Equipment	**86,412**	87,000	107,000
12. Information Technology	**267,404**	267,500	267,500
Total: Administration and Endangered Species	**1,387,352**	1,396,700	1,375,900
5.1.02. CONSERVATION SERVICES			
01. Salaries	**83,362**	84,000	73,900
02. Employee Benefits	**-**	600	600
03. Transportation & Communication	**24,105**	25,400	32,400
04. Supplies	**35,271**	35,400	30,000
05. Professional Services	**-**	2,000	2,000
06. Purchased Services	**23,600**	24,000	15,000
07. Property, Furnishings & Equipment	**3,099**	3,100	5,000
Total: Conservation Services	**169,437**	174,500	158,900
5.1.03. SALMONIER NATURE PARK			
01. Salaries	**328,310**	328,900	329,900
02. Employee Benefits	**835**	1,000	500
03. Transportation & Communication	**11,352**	12,000	16,000
04. Supplies	**49,244**	49,400	43,900
05. Professional Services	**-**	1,000	1,000
06. Purchased Services	**16,382**	18,000	9,500
07. Property, Furnishings & Equipment	**418**	700	1,700
Total: Salmonier Nature Park	**406,541**	411,000	402,500
5.1.04. WILDLIFE ECOSYSTEM MANAGEMENT PLANNING			
01. Salaries	**171,041**	175,200	335,100
02. Employee Benefits	**874**	1,800	800
03. Transportation & Communication	**20,470**	21,000	25,500
04. Supplies	**23,755**	24,400	32,500
05. Professional Services	**5,400**	5,400	3,300
06. Purchased Services	**7,997**	8,200	700
Total: Wildlife Ecosystem Management Planning	**229,537**	236,000	397,900

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
WILDLIFE			
WILDLIFE			
CURRENT			
5.1.05. WILDLIFE ECOSYSTEM RESEARCH AND INVENTORY			
01. Salaries	**481,787**	483,500	401,500
02. Employee Benefits	**593**	600	200
03. Transportation & Communication	**149,140**	149,200	202,500
04. Supplies	**91,581**	92,100	63,800
05. Professional Services	**6,000**	6,000	22,700
06. Purchased Services	**65,189**	67,500	27,900
07. Property, Furnishings & Equipment	**11,127**	11,200	-
12. Information Technology	**20,686**	22,500	10,000
Total: Wildlife Ecosystem Research and Inventory	**826,103**	832,600	728,600
5.1.06. INLAND FISHERIES			
01. Salaries	**75,682**	76,300	140,300
03. Transportation & Communication	**6,701**	7,200	5,300
04. Supplies	**2,740**	3,400	1,000
06. Purchased Services	**8,606**	8,800	5,600
Total: Inland Fisheries	**93,729**	95,700	152,200
5.1.07. WILDLIFE ECOSYSTEMS ENHANCEMENT			
01. Salaries	**131,628**	137,300	179,900
03. Transportation & Communication	**25,975**	26,600	29,600
04. Supplies	**26,747**	27,100	20,000
05. Professional Services	-	-	20,000
06. Purchased Services	**14,382**	15,000	20,000
07. Property, Furnishings & Equipment	**26,899**	26,900	10,400
Total: Wildlife Ecosystems Enhancement	**225,631**	232,900	279,900
5.1.08. WILDLIFE ECOSYSTEM MONITORING			
01. Salaries	**41,724**	41,800	34,800
03. Transportation & Communication	**212,717**	263,100	262,700
04. Supplies	**25,056**	205,300	205,300
06. Purchased Services	**150,480**	244,800	250,800
07. Property, Furnishings & Equipment	**2,200**	3,000	3,000
12. Information Technology	**9,985**	10,000	10,000
	442,162	768,000	766,600
01. Revenue - Federal	**(39,000)**	(615,100)	(615,100)
Total: Wildlife Ecosystem Monitoring	**403,162**	152,900	151,500
TOTAL: WILDLIFE	**3,741,492**	3,532,300	3,647,400
TOTAL: WILDLIFE	**3,741,492**	3,532,300	3,647,400

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
RECREATIONAL SERVICES AND FACILITIES			
RECREATION AND SPORT			
CURRENT			
6.1.01. RECREATION - OPERATIONS			
01. Salaries	775,512	776,400	707,700
02. Employee Benefits	1,024	1,100	1,800
03. Transportation & Communication	121,086	122,200	104,500
04. Supplies	125,002	125,200	58,400
06. Purchased Services	34,291	34,900	25,200
07. Property, Furnishings & Equipment	658	700	11,500
10. Grants and Subsidies	1,476,619	1,476,700	1,561,200
	2,534,192	2,537,200	2,470,300
02. Revenue - Provincial	(144,910)	(163,300)	(163,300)
Total: Recreation - Operations	2,389,282	2,373,900	2,307,000
CAPITAL			
6.1.02. COMMUNITY SPORTS FACILITIES			
10. Grants and Subsidies	227,000	227,000	227,000
Total: Community Sports Facilities	227,000	227,000	227,000
TOTAL: RECREATION AND SPORT	2,616,282	2,600,900	2,534,000
TOTAL: RECREATIONAL SERVICES AND FACILITIES	2,616,282	2,600,900	2,534,000
LABRADOR OPERATIONS			
LABRADOR OPERATIONS			
CURRENT			
7.1.01. LABRADOR OPERATIONS			
01. Salaries	491,549	492,000	350,600
02. Employee Benefits	135	400	400
03. Transportation & Communication	52,165	53,400	88,000
04. Supplies	7,397	7,500	4,000
06. Purchased Services	16,778	17,500	15,000
07. Property, Furnishings & Equipment	13,319	13,500	2,400
10. Grants and Subsidies	427,000	427,000	427,000
	1,008,343	1,011,300	887,400
02. Revenue - Provincial	(82,461)	(63,000)	(63,000)
Total: Labrador Operations	925,882	948,300	824,400
TOTAL: LABRADOR OPERATIONS	925,882	948,300	824,400
TOTAL: LABRADOR OPERATIONS	925,882	948,300	824,400

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
ECONOMIC RENEWAL			
CANADA/NFLD. AGREEMENT ON ECONOMIC RENEWAL			
CURRENT			
8.1.01. ECONOMIC RENEWAL AGREEMENT			
01. Salaries	**31,056**	31,100	-
03. Transportation & Communication	**4,779**	4,800	-
04. Supplies	**285**	300	-
06. Purchased Services	**236,655**	261,200	-
10. Grants and Subsidies	**447,500**	447,500	-
12. Information Technology	**5,028**	5,100	-
	725,303	750,000	-
01. Revenue - Federal	**(15,115)**	-	-
Total: Economic Renewal Agreement	**710,188**	750,000	-
CAPITAL			
8.1.02. ECONOMIC RENEWAL AGREEMENT			
10. Grants and Subsidies	**37,555**	40,000	40,000
01. Revenue - Federal	**-**	(32,000)	(32,000)
Total: Economic Renewal Agreement	**37,555**	8,000	8,000
TOTAL: CANADA/NFLD. AGREEMENT ON ECONOMIC RENEWAL	**747,743**	758,000	8,000
TOTAL: ECONOMIC RENEWAL	**747,743**	758,000	8,000
TOTAL: DEPARTMENT	**31,213,721**	31,089,300	29,121,600

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	29,121,600
Add (subtract) transfers of estimates	1,967,700
Addback revenue estimates net of transfers	2,459,700
Original estimates of expenditure	33,549,000
Supplementary supply	-
Total appropriation	33,549,000
Total net expenditure	31,213,721
Add revenue less transfers	1,706,724
Total gross expenditure (budgetary, non-statutory)	32,920,445
Unexpended balance of appropriation	628,555

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	31,210,590	1,922,176	29,288,414
Capital Account	1,925,307	-	1,925,307
Totals	33,135,897	1,922,176	31,213,721

CLYDE GRANTER
Deputy Minister
Tourism, Culture and Recreation

DEPARTMENT OF EDUCATION

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**309,301**	309,900	280,400
03. Transportation & Communication	**89,550**	90,400	40,400
04. Supplies	**1,195**	2,800	2,800
06. Purchased Services	**7,300**	7,300	7,300
Total: Minister's Office	**407,346**	410,400	330,900
TOTAL: MINISTER'S OFFICE	**407,346**	410,400	330,900
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**478,838**	478,900	456,500
02. Employee Benefits	**225**	1,500	1,500
03. Transportation & Communication	**96,784**	96,800	65,400
04. Supplies	**662**	2,100	2,100
05. Professional Services	**6,180**	8,100	9,500
06. Purchased Services	**3,805**	4,800	2,300
Total: Executive Support	**586,494**	592,200	537,300
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**1,548,785**	1,548,800	1,295,300
02. Employee Benefits	**38,648**	38,800	17,300
03. Transportation & Communication	**419,447**	425,700	422,800
04. Supplies	**66,849**	74,400	77,700
05. Professional Services	**5,500**	8,900	50,000
06. Purchased Services	**682,173**	687,100	286,100
07. Property, Furnishings & Equipment	**22,016**	22,800	10,900
10. Grants and Subsidies	**3,800**	5,000	5,000
12. Information Technology	**938,373**	941,600	893,800
	3,725,591	3,753,100	3,058,900
02. Revenue - Provincial	**(21,457)**	(20,000)	(20,000)
Total: Administrative Support	**3,704,134**	3,733,100	3,038,900
1.2.03. ASSISTANCE TO EDUCATIONAL AGENCIES AND ADVISORY COMMITTEES			
10. Grants and Subsidies	**320,941**	333,600	333,600
Total: Assistance to Educational Agencies and Advisory Committees	**320,941**	333,600	333,600

DEPARTMENT OF EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION			
CURRENT			
1.2.04. CORPORATE PLANNING AND RESEARCH			
01. Salaries	**490,765**	490,800	510,300
02. Employee Benefits	**175**	2,400	2,400
03. Transportation & Communication	**15,766**	17,600	24,600
04. Supplies	**4,704**	6,800	9,800
05. Professional Services	**112,479**	112,500	111,100
06. Purchased Services	**9,254**	11,400	51,200
12. Information Technology	**14,952**	15,000	15,000
Total: Corporate Planning and Research	**648,095**	656,500	724,400
TOTAL: GENERAL ADMINISTRATION	**5,259,664**	5,315,400	4,634,200
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**5,667,010**	5,725,800	4,965,100
PRIMARY, ELEMENTARY AND SECONDARY EDUCATION			
FINANCIAL ASSISTANCE			
CURRENT			
2.1.01. TEACHING SERVICES			
10. Grants and Subsidies	**369,656,439**	370,347,100	364,867,000
02. Revenue - Provincial	**(27,500)**	(25,000)	(25,000)
Total: Teaching Services	**369,628,939**	370,322,100	364,842,000
2.1.02. SCHOOL BOARD OPERATIONS			
06. Purchased Services	**600,000**	600,000	600,000
09. Allowances and Assistance	**117,832**	118,300	165,000
10. Grants and Subsidies	**124,518,493**	124,518,500	122,586,500
Total: School Board Operations	**125,236,325**	125,236,800	123,351,500
2.1.03. NATIVE PEOPLES' EDUCATION			
10. Grants and Subsidies	**1,849,645**	1,850,400	1,724,400
01. Revenue - Federal	**(1,893,654)**	(1,724,400)	(1,724,400)
Total: Native Peoples' Education	**(44,009)**	126,000	-
2.1.04. COMMUNITY ACCESS PROGRAM			
01. Salaries	**251,598**	280,800	135,800
02. Employee Benefits	**-**	2,000	2,000
03. Transportation & Communication	**31,174**	55,000	55,000
04. Supplies	**2,227**	2,500	2,000
06. Purchased Services	**21,576**	55,500	60,000
10. Grants and Subsidies	**2,072,763**	2,141,250	1,692,500
12. Information Technology	**1,972**	15,250	-
	2,381,310	2,552,300	1,947,300
01. Revenue - Federal	**(1,360,774)**	(912,900)	(912,900)
Total: Community Access Program	**1,020,536**	1,639,400	1,034,400

DEPARTMENT OF EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
PRIMARY, ELEMENTARY AND SECONDARY EDUCATION			
FINANCIAL ASSISTANCE			
CURRENT			
2.1.05. LEARNING RESOURCES DISTRIBUTION CENTRE			
01. Salaries	**299,041**	299,100	266,600
03. Transportation & Communication	**5,147**	5,400	5,000
07. Property, Furnishings & Equipment	**-**	-	400
Total: Learning Resources Distribution Centre	**304,188**	304,500	272,000
2.1.06. SCHOOL SUPPLIES			
04. Supplies	**6,113,124**	6,119,100	6,019,100
05. Professional Services	**716,000**	716,000	816,000
	6,829,124	6,835,100	6,835,100
02. Revenue - Provincial	**(1,382,747)**	(700,000)	(700,000)
Total: School Supplies	**5,446,377**	6,135,100	6,135,100
2.1.07. FRANCOPHONE GOVERNANCE			
01. Salaries	**44,106**	59,400	59,400
03. Transportation & Communication	**-**	12,000	12,000
06. Purchased Services	**-**	3,000	3,000
07. Property, Furnishings & Equipment	**-**	2,000	2,000
10. Grants and Subsidies	**1,083,000**	1,083,000	1,223,000
	1,127,106	1,159,400	1,299,400
01. Revenue - Federal	**(967,000)**	(864,500)	(864,500)
Total: Francophone Governance	**160,106**	294,900	434,900
CAPITAL			
2.1.08. NEWFOUNDLAND AND LABRADOR EDUCATION INVESTMENT CORPORATION			
10. Grants and Subsidies	**5,350,000**	5,350,000	1,550,000
Total: Newfoundland and Labrador Education Investment Corporation	**5,350,000**	5,350,000	1,550,000
TOTAL: FINANCIAL ASSISTANCE	**507,102,462**	509,408,800	497,619,900

DEPARTMENT OF EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
PRIMARY, ELEMENTARY AND SECONDARY EDUCATION			
PROGRAM DEVELOPMENT			
CURRENT			
2.2.01. CURRICULUM DEVELOPMENT			
01. Salaries	**699,569**	717,400	832,400
03. Transportation & Communication	**180,219**	182,575	240,500
04. Supplies	**4,413**	4,625	2,100
05. Professional Services	**6,766**	6,800	-
06. Purchased Services	**109,975**	111,200	98,600
07. Property, Furnishings & Equipment	**-**	200	500
09. Allowances and Assistance	**32,010**	33,500	33,500
Total: Curriculum Development	**1,032,952**	1,056,300	1,207,600
2.2.02. LANGUAGE PROGRAMS			
01. Salaries	**280,974**	281,400	439,200
03. Transportation & Communication	**77,894**	85,900	152,000
04. Supplies	**2,403**	14,800	15,000
05. Professional Services	**-**	7,000	-
06. Purchased Services	**14,065**	15,200	15,000
07. Property, Furnishings & Equipment	**890**	10,000	10,000
09. Allowances and Assistance	**455,335**	465,000	630,000
10. Grants and Subsidies	**1,504,267**	1,507,100	1,367,100
12. Information Technology	**6,200**	18,000	-
	2,342,028	2,404,400	2,628,300
01. Revenue - Federal	**(3,094,042)**	(2,423,000)	(2,423,000)
Total: Language Programs	**(752,014)**	(18,600)	205,300
2.2.03. CENTRE FOR DISTANCE LEARNING AND INNOVATION			
01. Salaries	**395,517**	434,500	162,300
03. Transportation & Communication	**351,080**	351,200	346,900
04. Supplies	**36,085**	38,000	41,500
05. Professional Services	**232,442**	466,000	510,000
06. Purchased Services	**369,728**	370,000	265,000
07. Property, Furnishings & Equipment	**307,950**	308,600	170,000
10. Grants and Subsidies	**1,440,275**	1,440,500	2,004,000
Total: Centre for Distance Learning and Innovation	**3,133,077**	3,408,800	3,499,700

DEPARTMENT OF EDUCATION (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
PRIMARY, ELEMENTARY AND SECONDARY EDUCATION			
PROGRAM DEVELOPMENT			
CURRENT			
2.2.04. STUDENT EVALUATION AND SCHOLARSHIPS			
01. Salaries	**138,256**	138,300	107,100
03. Transportation & Communication	**14,727**	18,000	20,800
04. Supplies	**16,564**	17,000	15,400
06. Purchased Services	**51,715**	60,100	25,600
09. Allowances and Assistance	**225,500**	225,500	247,000
12. Information Technology	**95,759**	96,200	96,200
	542,521	555,100	512,100
02. Revenue - Provincial	**(17,127)**	(8,400)	(8,400)
Total: Student Evaluation and Scholarships	**525,394**	546,700	503,700
TOTAL: PROGRAM DEVELOPMENT	**3,939,409**	4,993,200	5,416,300
SCHOOL SERVICES AND PROFESSIONAL DEVELOPMENT			
CURRENT			
2.3.01. SCHOOL SERVICES			
01. Salaries	**130,539**	130,600	116,400
03. Transportation & Communication	**24,817**	26,600	24,500
04. Supplies	**1,238**	1,500	1,500
	156,594	158,700	142,400
02. Revenue - Provincial	**(29,140)**	(20,000)	(20,000)
Total: School Services	**127,454**	138,700	122,400
2.3.02. STUDENT TESTING AND EVALUATION			
01. Salaries	**535,217**	693,100	665,700
02. Employee Benefits	**134**	800	800
03. Transportation & Communication	**158,142**	161,000	174,300
04. Supplies	**12,053**	14,500	35,800
05. Professional Services	**420,925**	421,100	440,600
06. Purchased Services	**77,956**	79,500	69,000
12. Information Technology	**10,223**	10,400	10,400
Total: Student Testing and Evaluation	**1,214,650**	1,380,400	1,396,600
2.3.03. PROFESSIONAL DEVELOPMENT			
09. Allowances and Assistance	**3,795,215**	3,807,200	3,515,000
10. Grants and Subsidies	**772,308**	772,900	900,000
Total: Professional Development	**4,567,523**	4,580,100	4,415,000
TOTAL: SCHOOL SERVICES AND PROFESSIONAL DEVELOPMENT	**5,909,627**	6,099,200	5,934,000

DEPARTMENT OF EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
PRIMARY, ELEMENTARY AND SECONDARY EDUCATION			
STUDENT SUPPORT SERVICES			
CURRENT			
2.4.01. STUDENT SUPPORT SERVICES			
01. Salaries	**525,516**	540,000	530,100
02. Employee Benefits	**169**	1,100	1,100
03. Transportation & Communication	**137,311**	140,200	117,200
04. Supplies	**95,482**	100,700	189,900
06. Purchased Services	**80,198**	87,900	188,500
	838,676	869,900	1,026,800
02. Revenue - Provincial	**(49,752)**	(169,000)	(169,000)
Total: Student Support Services	**788,924**	700,900	857,800
2.4.02. ATLANTIC PROVINCES SPECIAL EDUCATION AUTHORITY			
10. Grants and Subsidies	**559,000**	559,000	559,000
Total: Atlantic Provinces Special Education Authority	**559,000**	559,000	559,000
2.4.03. NEWFOUNDLAND SCHOOL FOR THE DEAF			
01. Salaries	**1,492,595**	1,492,600	1,502,000
03. Transportation & Communication	**168,831**	178,000	200,000
04. Supplies	**117,511**	117,600	100,000
06. Purchased Services	**170,600**	174,400	180,000
07. Property, Furnishings & Equipment	**22,407**	23,200	26,700
Total: Newfoundland School for the Deaf	**1,971,944**	1,985,800	2,008,700
TOTAL: STUDENT SUPPORT SERVICES	**3,319,868**	3,245,700	3,425,500
TOTAL: PRIMARY, ELEMENTARY AND SECONDARY EDUCATION	**520,271,366**	523,746,900	512,395,700
LITERACY, LIBRARY AND INFORMATION SERVICES			
LITERACY POLICY SERVICES			
CURRENT			
3.1.01. LITERACY SERVICES			
01. Salaries	**52,962**	53,000	49,700
03. Transportation & Communication	**7,362**	7,600	8,800
04. Supplies	**499**	500	500
06. Purchased Services	**4,893**	4,900	4,000
10. Grants and Subsidies	**431,000**	431,000	431,000
Total: Literacy Services	**496,716**	497,000	494,000
TOTAL: LITERACY POLICY SERVICES	**496,716**	497,000	494,000

DEPARTMENT OF EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
LITERACY, LIBRARY AND INFORMATION SERVICES			
PUBLIC LIBRARY AND INFORMATION SERVICES			
CURRENT			
3.2.01. PROVINCIAL INFORMATION AND LIBRARY RESOURCES			
10. Grants and Subsidies	**7,609,700**	7,609,700	6,213,300
Total: Provincial Information and Library Resources	**7,609,700**	7,609,700	6,213,300
CAPITAL			
3.2.02. PROVINCIAL INFORMATION AND LIBRARY RESOURCES			
10. Grants and Subsidies	**120,000**	120,000	120,000
Total: Provincial Information and Library Resources	**120,000**	120,000	120,000
TOTAL: PUBLIC LIBRARY AND INFORMATION SERVICES	**7,729,700**	7,729,700	6,333,300
TOTAL: LITERACY, LIBRARY AND INFORMATION SERVICES	**8,226,416**	8,226,700	6,827,300
TOTAL: DEPARTMENT	**534,164,792**	537,699,400	524,188,100

DEPARTMENT OF EDUCATION (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	524,188,100
Add (subtract) transfers of estimates	3,091,300
Addback revenue estimates net of transfers	6,867,200
Original estimates of expenditure	534,146,600
Supplementary supply	10,420,000
Total appropriation	544,566,600
Total net expenditure	534,164,792
Add revenue less transfers	8,843,193
Total gross expenditure (budgetary, non-statutory)	543,007,985
Unexpended balance of appropriation	1,558,615

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	537,537,985	8,843,193	528,694,792
Capital Account	5,470,000	-	5,470,000
Totals	543,007,985	8,843,193	534,164,792

HARold PRESS
Deputy Minister
Education

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**335,926**	360,000	307,600
03. Transportation & Communication	**53,969**	60,000	50,000
04. Supplies	**4,091**	6,500	6,500
06. Purchased Services	**5,017**	16,000	16,000
Total: Minister's Office	**399,003**	442,500	380,100
TOTAL: MINISTER'S OFFICE	**399,003**	442,500	380,100
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**842,355**	842,400	783,200
02. Employee Benefits	**1,695**	2,100	1,500
03. Transportation & Communication	**64,350**	71,400	60,000
04. Supplies	**8,185**	9,000	9,000
06. Purchased Services	**3,925**	6,500	3,000
Total: Executive Support	**920,510**	931,400	856,700
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**3,893,507**	3,914,600	3,262,400
02. Employee Benefits	**313,410**	345,400	345,400
03. Transportation & Communication	**431,775**	530,700	724,800
04. Supplies	**306,981**	313,500	273,200
05. Professional Services	**82,554**	320,000	215,000
06. Purchased Services	**631,600**	645,400	580,600
07. Property, Furnishings & Equipment	**30,257**	45,000	52,000
12. Information Technology	**3,589,834**	3,594,700	2,947,000
	9,279,918	9,709,300	8,400,400
02. Revenue - Provincial	**(26,048)**	(50,000)	(50,000)
Total: Administrative Support	**9,253,870**	9,659,300	8,350,400
1.2.03. MEDICAL SERVICES			
01. Salaries	**1,020,391**	1,127,400	1,117,400
02. Employee Benefits	**1,395**	6,000	6,000
03. Transportation & Communication	**62,561**	65,700	64,700
04. Supplies	**4,374**	5,900	4,400
05. Professional Services	**167,942**	311,000	261,000
06. Purchased Services	**6,290**	17,200	12,200
	1,262,953	1,533,200	1,465,700
01. Revenue - Federal	**-**	(76,100)	(76,100)
02. Revenue - Provincial	**(58,837)**	(150,000)	(150,000)
Total: Medical Services	**1,204,116**	1,307,100	1,239,600

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION			
CURRENT			
1.2.04. BOARD SERVICES			
01. Salaries	740,089	829,400	902,800
02. Employee Benefits	2,552	7,000	7,000
03. Transportation & Communication	52,040	60,800	102,300
04. Supplies	1,001	7,900	7,900
05. Professional Services	286,182	286,900	284,000
06. Purchased Services	25	1,000	1,000
10. Grants and Subsidies	151,417	151,500	150,000
Total: Board Services	1,233,306	1,344,500	1,455,000
1.2.05. POLICY AND PROGRAM SERVICES			
01. Salaries	1,741,326	1,788,200	1,671,300
02. Employee Benefits	7,199	13,300	10,100
03. Transportation & Communication	423,264	423,900	288,600
04. Supplies	16,082	17,500	15,100
05. Professional Services	231,186	249,600	138,000
06. Purchased Services	166,954	186,200	246,000
	2,586,011	2,678,700	2,369,100
01. Revenue - Federal	(244,778)	(129,200)	(129,200)
02. Revenue - Provincial	(252,902)	(73,700)	(73,700)
Total: Policy and Program Services	2,088,331	2,475,800	2,166,200
1.2.06. GOVERNMENT AND AGENCY RELATIONS			
01. Salaries	599,942	600,500	545,100
02. Employee Benefits	740	1,500	1,500
03. Transportation & Communication	28,515	45,200	108,300
04. Supplies	9,562	11,200	6,500
05. Professional Services	127,663	134,100	175,000
06. Purchased Services	70,848	76,400	18,000
Total: Government and Agency Relations	837,270	868,900	854,400
TOTAL: GENERAL ADMINISTRATION	15,537,403	16,587,000	14,922,300
TOTAL: EXECUTIVE AND SUPPORT SERVICES	15,936,406	17,029,500	15,302,400
MEDICAL SERVICES AND SUPPORT			
MEMORIAL UNIVERSITY FACULTY OF MEDICINE			
CURRENT			
2.1.01. MEMORIAL UNIVERSITY FACULTY OF MEDICINE			
10. Grants and Subsidies	19,667,000	19,667,000	18,709,500
Total: Memorial University Faculty of Medicine	19,667,000	19,667,000	18,709,500
TOTAL: MEMORIAL UNIVERSITY FACULTY OF MEDICINE	19,667,000	19,667,000	18,709,500

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
MEDICAL SERVICES AND SUPPORT			
DRUG SUBSIDIZATION			
CURRENT			
2.2.01. INCOME SUPPORT			
05. Professional Services	**816,364**	820,000	820,000
09. Allowances and Assistance	**46,544,240**	46,544,300	42,678,200
Total: Income Support	**47,360,604**	47,364,300	43,498,200
2.2.02. SENIOR CITIZENS			
09. Allowances and Assistance	**32,372,952**	32,373,000	28,918,000
Total: Senior Citizens	**32,372,952**	32,373,000	28,918,000
2.2.03. SPECIAL DRUG PROGRAMS			
09. Allowances and Assistance	**656,078**	662,600	600,000
Total: Special Drug Programs	**656,078**	662,600	600,000
TOTAL: DRUG SUBSIDIZATION	**80,389,634**	80,399,900	73,016,200
MEDICAL CARE PLAN			
CURRENT			
2.3.01. ADMINISTRATION			
01. Salaries	**1,500,204**	1,672,200	2,011,600
02. Employee Benefits	**392**	400	2,000
03. Transportation & Communication	**125,119**	125,200	151,100
04. Supplies	**4,305**	5,000	2,700
05. Professional Services	**2**	13,000	76,000
06. Purchased Services	**50,017**	59,000	2,200
07. Property, Furnishings & Equipment	**84,564**	125,700	175,000
	1,764,603	2,000,500	2,420,600
02. Revenue - Provincial	**(59,219)**	(70,000)	(70,000)
Total: Administration	**1,705,384**	1,930,500	2,350,600
2.3.02. PHYSICIANS' SERVICES			
05. Professional Services	**131,331,425**	131,836,800	133,429,000
09. Allowances and Assistance	**4,814,324**	5,850,000	5,850,000
10. Grants and Subsidies	**55,369,432**	55,452,600	58,242,000
	191,515,181	193,139,400	197,521,000
02. Revenue - Provincial	**(852,764)**	(2,050,000)	(2,050,000)
Total: Physicians' Services	**190,662,417**	191,089,400	195,471,000
2.3.03. DENTAL SERVICES			
05. Professional Services	**4,891,699**	5,025,000	5,525,000
Total: Dental Services	**4,891,699**	5,025,000	5,525,000
TOTAL: MEDICAL CARE PLAN	**197,259,500**	198,044,900	203,346,600

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
MEDICAL SERVICES AND SUPPORT			
EMERGENCY AND TRANSPORTATION SERVICES			
CURRENT			
2.4.01. ROAD AMBULANCE			
09. Allowances and Assistance	**4,109,027**	4,199,100	4,250,200
10. Grants and Subsidies	**5,532,851**	5,533,900	5,457,800
	9,641,878	9,733,000	9,708,000
02. Revenue - Provincial	**(181,940)**	(70,000)	(70,000)
Total: Road Ambulance	**9,459,938**	9,663,000	9,638,000
TOTAL: EMERGENCY AND TRANSPORTATION SERVICES	**9,459,938**	9,663,000	9,638,000
TOTAL: MEDICAL SERVICES AND SUPPORT	**306,776,072**	307,774,800	304,710,300
HEALTH AND COMMUNITY SERVICE DELIVERY			
COMMUNITY SERVICES			
CURRENT			
3.1.01. COMMUNITY SERVICES			
01. Salaries	**277,426**	478,000	248,800
03. Transportation & Communication	**116,360**	119,400	40,000
04. Supplies	**1,660,326**	1,664,300	1,604,300
05. Professional Services	**252,505**	253,200	-
06. Purchased Services	**38,161**	41,000	5,000
09. Allowances and Assistance	**444,556**	790,000	-
10. Grants and Subsidies	**218,109,815**	218,147,400	210,334,500
	220,899,149	221,493,300	212,232,600
01. Revenue - Federal	**(8,586,009)**	(4,486,800)	(4,486,800)
02. Revenue - Provincial	**(1,068,128)**	(660,000)	(660,000)
Total: Community Services	**211,245,012**	216,346,500	207,085,800
3.1.02. SUPPORT TO COMMUNITY AGENCIES			
10. Grants and Subsidies	**1,982,308**	2,005,300	1,788,000
Total: Support to Community Agencies	**1,982,308**	2,005,300	1,788,000
TOTAL: COMMUNITY SERVICES	**213,227,320**	218,351,800	208,873,800

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
HEALTH AND COMMUNITY SERVICE DELIVERY			
HEALTH FACILITIES AND RELATED SERVICES			
CURRENT			
3.2.01. HEALTH FACILITIES OPERATIONS			
05. Professional Services	**661,214**	672,600	250,000
09. Allowances and Assistance	**2,291,781**	2,612,300	2,640,900
10. Grants and Subsidies	**812,677,857**	817,117,500	794,094,900
11. Debt Expenses	**2,440,583**	2,440,600	2,439,600
	818,071,435	822,843,000	799,425,400
01. Revenue - Federal	**(5,924,674)**	(5,886,600)	(5,886,600)
02. Revenue - Provincial	**(10,453,023)**	(9,700,000)	(9,700,000)
Total: Health Facilities Operations	**801,693,738**	807,256,400	783,838,800
3.2.02. PAY EQUITY			
10. Grants and Subsidies	**44,949,139**	46,249,900	42,469,900
Total: Pay Equity	**44,949,139**	46,249,900	42,469,900
TOTAL: HEALTH FACILITIES AND RELATED SERVICES	**846,642,877**	853,506,300	826,308,700
HEALTH CARE FACILITIES AND EQUIPMENT			
CAPITAL			
3.3.01. FURNISHINGS AND EQUIPMENT			
07. Property, Furnishings & Equipment	**29,826,904**	29,827,000	13,600,000
Total: Furnishings and Equipment	**29,826,904**	29,827,000	13,600,000
3.3.02. HEALTH CARE FACILITIES			
07. Property, Furnishings & Equipment	**1,926,075**	1,926,100	1,926,100
10. Grants and Subsidies	**6,699,929**	7,200,000	3,000,000
11. Debt Expenses	**12,070**	12,100	12,100
	8,638,074	9,138,200	4,938,200
19. Voted in Other Departments: Development of New Facilities	**29,888,031**	31,000,000	31,000,000
	38,526,105	40,138,200	35,938,200
02. Revenue - Provincial	**(3,000,000)**	(3,000,000)	(3,000,000)
Total: Health Care Facilities	**35,526,105**	37,138,200	32,938,200
TOTAL: HEALTH CARE FACILITIES AND EQUIPMENT	**65,353,009**	66,965,200	46,538,200
TOTAL: HEALTH AND COMMUNITY SERVICE DELIVERY	**1,125,223,206**	1,138,823,300	1,081,720,700
TOTAL: DEPARTMENT	**1,447,935,684**	1,463,627,600	1,401,733,400

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	1,401,733,400
Add (subtract) transfers of estimates	27,141,100
Addback revenue estimates net of transfers	(4,597,600)
Original estimates of expenditure	1,424,276,900
Supplementary supply	34,753,100
Total appropriation	1,459,030,000
Total net expenditure	1,447,935,684
Add revenue less transfers	820,291
Total gross expenditure (budgetary, non-statutory)	1,448,755,975
Unexpended balance of appropriation	10,274,025

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	1,410,290,997	27,708,322	1,382,582,675
Capital Account	68,353,009	3,000,000	65,353,009
Totals	1,478,644,006	30,708,322	1,447,935,684

ROBERT THOMPSON
Deputy Minister
Health and Community Services

DEPARTMENT OF HUMAN RESOURCES AND EMPLOYMENT

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**263,524**	265,000	208,600
03. Transportation & Communication	**48,942**	49,800	50,000
04. Supplies	**4,094**	4,600	4,400
06. Purchased Services	**6,765**	7,000	7,000
Total: Minister's Office	**323,325**	326,400	270,000
TOTAL: MINISTER'S OFFICE	**323,325**	326,400	270,000
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**499,573**	505,200	481,100
02. Employee Benefits	**200**	200	2,000
03. Transportation & Communication	**41,000**	48,400	50,000
04. Supplies	**6,353**	6,400	4,000
06. Purchased Services	**2,341**	2,400	1,400
Total: Executive Support	**549,467**	562,600	538,500
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**2,554,380**	2,593,800	2,179,800
02. Employee Benefits	**199,116**	218,000	218,000
03. Transportation & Communication	**238,640**	309,300	309,300
04. Supplies	**74,818**	87,500	87,500
05. Professional Services	**53,355**	109,200	109,200
06. Purchased Services	**1,303,769**	1,421,900	1,539,400
07. Property, Furnishings & Equipment	**84,161**	84,500	5,000
12. Information Technology	**3,728,948**	3,928,900	3,928,900
	8,237,187	8,753,100	8,377,100
01. Revenue - Federal	**(38,718)**	-	-
02. Revenue - Provincial	**(201,494)**	(20,000)	(20,000)
Total: Administrative Support	**7,996,975**	8,733,100	8,357,100

DEPARTMENT OF HUMAN RESOURCES AND EMPLOYMENT (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	**$**	**$**
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION			
CURRENT			
1.2.03. PROGRAM DEVELOPMENT AND PLANNING			
01. Salaries	**1,791,711**	2,066,850	1,979,800
02. Employee Benefits	**6,460**	7,450	3,000
03. Transportation & Communication	**152,692**	232,100	184,500
04. Supplies	**17,142**	19,300	19,300
05. Professional Services	**58,310**	111,300	111,300
06. Purchased Services	**100,679**	112,300	112,300
07. Property, Furnishings & Equipment	**803**	5,000	5,000
10. Grants and Subsidies	**29,964**	32,000	32,000
	2,157,761	2,586,300	2,447,200
01. Revenue - Federal	-	(67,200)	(67,200)
02. Revenue - Provincial	**(97,108)**	-	-
Total: Program Development and Planning	**2,060,653**	2,519,100	2,380,000
TOTAL: GENERAL ADMINISTRATION	**10,607,095**	11,814,800	11,275,600
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**10,930,420**	12,141,200	11,545,600
SERVICE DELIVERY			
REGIONAL OPERATIONS			
CURRENT			
2.1.01. CLIENT SERVICES			
01. Salaries	**15,581,729**	15,717,100	15,398,200
02. Employee Benefits	**3,245**	3,300	3,300
03. Transportation & Communication	**1,028,687**	1,098,550	1,072,100
04. Supplies	**133,641**	158,850	158,800
06. Purchased Services	**140,335**	159,600	189,100
07. Property, Furnishings & Equipment	**67,597**	81,900	40,900
	16,955,234	17,219,300	16,862,400
02. Revenue - Provincial	-	(25,000)	(25,000)
Total: Client Services	**16,955,234**	17,194,300	16,837,400
TOTAL: REGIONAL OPERATIONS	**16,955,234**	17,194,300	16,837,400
TOTAL: SERVICE DELIVERY	**16,955,234**	17,194,300	16,837,400

DEPARTMENT OF HUMAN RESOURCES AND EMPLOYMENT (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
INCOME SUPPORT SERVICES			
INCOME SUPPORT			
CURRENT			
3.1.01. SOCIAL ASSISTANCE			
03. Transportation & Communication	**391,569**	400,000	400,000
09. Allowances and Assistance	**211,091,663**	211,137,800	211,137,800
	211,483,232	211,537,800	211,537,800
02. Revenue - Provincial	**(5,180,387)**	(5,700,000)	(5,700,000)
Total: Social Assistance	**206,302,845**	205,837,800	205,837,800
TOTAL: INCOME SUPPORT	**206,302,845**	205,837,800	205,837,800
NATIONAL CHILD BENEFIT STRATEGY			
CURRENT			
3.2.01. NATIONAL CHILD BENEFIT REINVESTMENT FUND			
09. Allowances and Assistance	**1,354,303**	1,600,000	1,600,000
Total: National Child Benefit Reinvestment Fund	**1,354,303**	1,600,000	1,600,000
TOTAL: NATIONAL CHILD BENEFIT STRATEGY	**1,354,303**	1,600,000	1,600,000
TOTAL: INCOME SUPPORT SERVICES	**207,657,148**	207,437,800	207,437,800
EMPLOYMENT AND LABOUR MARKET DEVELOPMENT			
EMPLOYMENT AND LABOUR MARKET DEVELOPMENT			
CURRENT			
4.1.01. EMPLOYMENT DEVELOPMENT PROGRAMS			
01. Salaries	**284,710**	284,800	284,300
03. Transportation & Communication	**4,073**	12,200	12,200
04. Supplies	**37,990**	46,500	47,000
06. Purchased Services	**423**	15,000	15,000
09. Allowances and Assistance	**436,709**	1,500,000	1,500,000
10. Grants and Subsidies	**5,871,380**	5,996,500	5,996,500
Total: Employment Development Programs	**6,635,285**	7,855,000	7,855,000
4.1.02. LABOUR MARKET ADJUSTMENT PROGRAMS			
10. Grants and Subsidies	**5,986,100**	6,057,000	6,057,000
01. Revenue - Federal	**(425,622)**	(522,000)	(522,000)
Total: Labour Market Adjustment Programs	**5,560,478**	5,535,000	5,535,000

DEPARTMENT OF HUMAN RESOURCES AND EMPLOYMENT (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
EMPLOYMENT AND LABOUR MARKET DEVELOPMENT			
EMPLOYMENT AND LABOUR MARKET DEVELOPMENT			
CURRENT			
4.1.03. EMPLOYMENT ASSISTANCE PROGRAM FOR PERSONS WITH DISABILITIES			
09. Allowances and Assistance	**5,112,730**	5,240,000	5,255,000
10. Grants and Subsidies	**1,340,011**	1,398,800	1,383,800
	6,452,741	6,638,800	6,638,800
01. Revenue - Federal	**(2,450,000)**	(2,450,000)	(2,450,000)
Total: Employment Assistance Program for Persons with Disabilities	**4,002,741**	4,188,800	4,188,800
TOTAL: EMPLOYMENT AND LABOUR MARKET DEVELOPMENT	**16,198,504**	17,578,800	17,578,800
TOTAL: EMPLOYMENT AND LABOUR MARKET DEVELOPMENT	**16,198,504**	17,578,800	17,578,800
TOTAL: DEPARTMENT	**251,741,306**	254,352,100	253,399,600

DEPARTMENT OF HUMAN RESOURCES AND EMPLOYMENT (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	253,399,600
Add (subtract) transfers of estimates	952,500
Addback revenue estimates net of transfers	8,784,200
Original estimates of expenditure	263,136,300
Supplementary supply	-
Total appropriation	263,136,300
Total net expenditure	251,741,306
Add revenue less transfers	8,393,329
Total gross expenditure (budgetary, non-statutory)	260,134,635
Unexpended balance of appropriation	3,001,665

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	260,134,635	8,393,329	251,741,306

VIVIAN RANDELL
Deputy Minister
Human Resources and Employment

DEPARTMENT OF JUSTICE
Statement of Expenditure and Related Revenue
FOR THE YEAR ENDED 31 MARCH 2002

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**211,541**	214,000	207,300
02. Employee Benefits	**1,495**	1,900	1,000
03. Transportation & Communication	**51,200**	51,300	43,400
04. Supplies	**9,170**	9,500	4,700
06. Purchased Services	**34,298**	34,300	4,500
Total: Minister's Office	**307,704**	311,000	260,900
TOTAL: MINISTER'S OFFICE	**307,704**	311,000	260,900
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**601,506**	601,600	567,500
02. Employee Benefits	**10,612**	10,700	10,000
03. Transportation & Communication	**47,084**	47,500	41,200
04. Supplies	**6,779**	6,900	3,300
06. Purchased Services	**19,894**	20,300	2,300
07. Property, Furnishings & Equipment	**3,451**	3,500	500
Total: Executive Support	**689,326**	690,500	624,800
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**1,423,611**	1,423,700	1,357,700
02. Employee Benefits	**212,679**	213,100	183,600
03. Transportation & Communication	**252,285**	252,700	245,700
04. Supplies	**12,486**	13,600	22,100
05. Professional Services	**335,786**	359,500	166,500
06. Purchased Services	**88,666**	114,300	128,200
07. Property, Furnishings & Equipment	**2,507**	3,100	700
10. Grants and Subsidies	**214,887**	215,000	190,000
12. Information Technology	**396,354**	397,100	362,600
	2,939,261	2,992,100	2,657,100
01. Revenue - Federal	**-**	(30,000)	(30,000)
02. Revenue - Provincial	**(188,861)**	(43,000)	(43,000)
Total: Administrative Support	**2,750,400**	2,919,100	2,584,100

DEPARTMENT OF JUSTICE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION			
CURRENT			
1.2.03. LEGAL INFORMATION MANAGEMENT			
01. Salaries	**257,744**	257,800	249,300
02. Employee Benefits	**1,132**	1,200	2,000
03. Transportation & Communication	**4,957**	5,000	11,700
04. Supplies	**448,405**	448,800	432,100
06. Purchased Services	**6,088**	6,100	7,100
07. Property, Furnishings & Equipment	**838**	900	3,300
12. Information Technology	**65,704**	65,800	18,900
	784,868	785,600	724,400
02. Revenue - Provincial	**-**	(30,000)	(30,000)
Total: Legal Information Management	**784,868**	755,600	694,400
TOTAL: GENERAL ADMINISTRATION	**4,224,594**	4,365,200	3,903,300
FINES ADMINISTRATION			
CURRENT			
1.3.01. FINES ADMINISTRATION			
01. Salaries	**404,971**	405,000	386,100
02. Employee Benefits	**400**	500	500
03. Transportation & Communication	**5,565**	6,600	11,000
04. Supplies	**5,804**	5,900	7,000
06. Purchased Services	**11,243**	11,400	7,800
07. Property, Furnishings & Equipment	**2,011**	2,100	200
12. Information Technology	**263,400**	263,400	263,400
	693,394	694,900	676,000
02. Revenue - Provincial	**(785,453)**	(700,000)	(700,000)
Total: Fines Administration	**(92,059)**	(5,100)	(24,000)
TOTAL: FINES ADMINISTRATION	**(92,059)**	(5,100)	(24,000)
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**4,440,239**	4,671,100	4,140,200

DEPARTMENT OF JUSTICE (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
LEGAL AND RELATED SERVICES			
CIVIL LAW AND ENFORCEMENT			
CURRENT			
2.1.01. CIVIL LAW			
01. Salaries	**2,595,604**	2,617,300	2,267,400
02. Employee Benefits	**63,001**	64,500	32,800
03. Transportation & Communication	**108,350**	113,500	33,000
04. Supplies	**24,280**	25,300	12,000
05. Professional Services	**2,848,763**	3,193,600	2,475,000
06. Purchased Services	**105,058**	107,000	10,000
07. Property, Furnishings & Equipment	**12,328**	13,300	3,000
09. Allowances and Assistance	**5,126,571**	5,611,000	2,000,000
12. Information Technology	**13,700**	13,700	-
Total: Civil Law	**10,897,655**	11,759,200	6,833,200
2.1.02. SHERIFF'S OFFICE			
01. Salaries	**1,763,442**	1,763,500	1,563,400
02. Employee Benefits	**1,909**	2,000	1,900
03. Transportation & Communication	**83,489**	83,900	76,400
04. Supplies	**53,912**	56,000	28,200
05. Professional Services	**34,210**	35,000	35,000
06. Purchased Services	**80,238**	82,400	116,600
07. Property, Furnishings & Equipment	**64,946**	65,200	1,000
12. Information Technology	**140,098**	140,100	116,700
Total: Sheriff's Office	**2,222,244**	2,228,100	1,939,200
2.1.03. SUPPORT ENFORCEMENT			
01. Salaries	**910,182**	910,300	836,800
02. Employee Benefits	**2,799**	2,800	200
03. Transportation & Communication	**84,684**	85,300	86,500
04. Supplies	**8,851**	12,300	12,300
05. Professional Services	**9,903**	10,900	8,400
06. Purchased Services	**75,869**	82,800	164,900
07. Property, Furnishings & Equipment	**924**	1,300	3,000
12. Information Technology	**320,700**	320,700	254,700
	1,413,912	1,426,400	1,366,800
01. Revenue - Federal	**(270,521)**	(520,700)	(520,700)
Total: Support Enforcement	**1,143,391**	905,700	846,100
TOTAL: CIVIL LAW AND ENFORCEMENT	**14,263,290**	14,893,000	9,618,500

DEPARTMENT OF JUSTICE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	**$**	**$**
LEGAL AND RELATED SERVICES			
CRIMINAL LAW			
CURRENT			
2.2.01. CRIMINAL LAW			
01. Salaries	**3,042,650**	3,042,700	2,965,800
02. Employee Benefits	**31,183**	32,600	35,000
03. Transportation & Communication	**212,529**	215,300	215,300
04. Supplies	**14,591**	15,500	14,000
05. Professional Services	**85,665**	86,500	140,900
06. Purchased Services	**601,484**	619,700	702,100
07. Property, Furnishings & Equipment	**11,480**	13,900	3,000
Total: Criminal Law	**3,999,582**	4,026,200	4,076,100
TOTAL: CRIMINAL LAW	**3,999,582**	4,026,200	4,076,100
OTHER LEGAL SERVICES			
CURRENT			
2.3.01. LEGAL AID AND RELATED SERVICES			
10. Grants and Subsidies	**6,482,100**	6,482,100	6,068,800
01. Revenue - Federal	**(2,932,050)**	(1,650,500)	(1,650,500)
Total: Legal Aid and Related Services	**3,550,050**	4,831,600	4,418,300
2.3.02. COMMISSIONS OF INQUIRY			
06. Purchased Services	**377,161**	520,100	571,100
Total: Commissions of Inquiry	**377,161**	520,100	571,100
2.3.03. OFFICE OF THE CHIEF MEDICAL EXAMINER			
01. Salaries	**147,238**	156,400	139,300
02. Employee Benefits	**4,379**	5,000	5,000
03. Transportation & Communication	**13,437**	15,000	15,000
04. Supplies	**4,353**	5,000	4,000
05. Professional Services	**165,569**	165,800	130,000
06. Purchased Services	**82,501**	83,400	139,600
07. Property, Furnishings & Equipment	**933**	1,000	3,000
Total: Office of the Chief Medical Examiner	**418,410**	431,600	435,900
2.3.04. HUMAN RIGHTS			
01. Salaries	**290,638**	290,700	287,300
02. Employee Benefits	**2,470**	2,500	2,200
03. Transportation & Communication	**31,290**	31,600	29,400
04. Supplies	**3,488**	4,100	4,500
05. Professional Services	**55,049**	55,400	27,800
06. Purchased Services	**41,482**	43,900	49,700
07. Property, Furnishings & Equipment	**642**	700	-
Total: Human Rights	**425,059**	428,900	400,900
TOTAL: OTHER LEGAL SERVICES	**4,770,680**	6,212,200	5,826,200

DEPARTMENT OF JUSTICE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
LEGAL AND RELATED SERVICES			
LEGISLATIVE COUNSEL			
CURRENT			
2.4.01. LEGISLATIVE COUNSEL			
01. Salaries	**317,286**	317,500	360,000
02. Employee Benefits	**5,380**	5,400	4,000
03. Transportation & Communication	**3,491**	4,200	4,400
04. Supplies	**865**	1,000	1,000
06. Purchased Services	**30**	400	400
07. Property, Furnishings & Equipment	**623**	700	500
12. Information Technology	**10,000**	10,000	10,000
Total: Legislative Counsel	**337,675**	339,200	380,300
TOTAL: LEGISLATIVE COUNSEL	**337,675**	339,200	380,300
TOTAL: LEGAL AND RELATED SERVICES	**23,371,227**	25,470,600	19,901,100
LAW COURTS			
SUPREME COURT			
CURRENT			
3.1.01. SUPREME COURT			
01. Salaries	**2,867,544**	2,892,000	2,655,800
02. Employee Benefits	**2,382**	2,400	5,200
03. Transportation & Communication	**115,039**	115,700	136,700
04. Supplies	**56,180**	57,100	48,600
05. Professional Services	**26,723**	28,900	40,900
06. Purchased Services	**289,155**	291,100	279,600
07. Property, Furnishings & Equipment	**783,300**	783,300	16,000
12. Information Technology	**84,900**	84,900	74,900
	4,225,223	4,255,400	3,257,700
01. Revenue - Federal	**(18,695)**	(15,600)	(15,600)
02. Revenue - Provincial	**(571,293)**	(547,000)	(547,000)
Total: Supreme Court	**3,635,235**	3,692,800	2,695,100
TOTAL: SUPREME COURT	**3,635,235**	3,692,800	2,695,100

DEPARTMENT OF JUSTICE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
LAW COURTS			
PROVINCIAL COURT			
CURRENT			
3.2.01. PROVINCIAL COURT			
01. Salaries	**6,882,634**	6,886,800	4,700,800
02. Employee Benefits	**7,322**	7,400	6,100
03. Transportation & Communication	**466,747**	469,700	349,700
04. Supplies	**55,180**	56,700	57,700
05. Professional Services	**2,352**	2,900	10,000
06. Purchased Services	**679,938**	680,200	726,900
07. Property, Furnishings & Equipment	**7,304**	7,400	5,500
10. Grants and Subsidies	**3,000**	3,000	3,000
12. Information Technology	**180,800**	180,800	180,800
Total: Provincial Court	**8,285,277**	8,294,900	6,040,500
TOTAL: PROVINCIAL COURT	**8,285,277**	8,294,900	6,040,500
TOTAL: LAW COURTS	**11,920,512**	11,987,700	8,735,600
PUBLIC PROTECTION			
POLICE PROTECTION			
CURRENT			
4.1.01. ROYAL NEWFOUNDLAND CONSTABULARY			
01. Salaries	**18,867,246**	18,954,600	17,643,300
02. Employee Benefits	**16,602**	18,900	33,300
03. Transportation & Communication	**1,452,693**	1,483,900	1,210,900
04. Supplies	**788,877**	820,800	802,800
05. Professional Services	**162,530**	163,300	75,000
06. Purchased Services	**545,237**	554,100	418,700
07. Property, Furnishings & Equipment	**537,586**	577,200	474,000
10. Grants and Subsidies	**-**	2,000	2,000
12. Information Technology	**357,900**	357,900	356,100
	22,728,671	22,932,700	21,016,100
01. Revenue - Federal	**(102,743)**	(151,600)	(151,600)
02. Revenue - Provincial	**(242,820)**	(174,000)	(174,000)
Total: Royal Newfoundland Constabulary	**22,383,108**	22,607,100	20,690,500
4.1.02. ROYAL CANADIAN MOUNTED POLICE			
04. Supplies	**29,405**	29,500	9,100
05. Professional Services	**38,743,662**	38,744,200	38,754,400
06. Purchased Services	**9,793**	9,800	20,000
12. Information Technology	**2,200**	2,200	2,200
Total: Royal Canadian Mounted Police	**38,785,060**	38,785,700	38,785,700

		Estimates	
	Actual	Amended	Original
	$	$	$
PUBLIC PROTECTION			
POLICE PROTECTION			
CURRENT			
4.1.03. PUBLIC COMPLAINTS COMMISSION			
01. Salaries	**57,255**	57,300	49,600
02. Employee Benefits	**500**	500	400
03. Transportation & Communication	**7,251**	7,300	8,300
04. Supplies	**1,540**	1,600	1,600
05. Professional Services	**130,253**	131,500	90,000
06. Purchased Services	**33,428**	33,500	35,300
07. Property, Furnishings & Equipment	**165**	200	700
Total: Public Complaints Commission	**230,392**	231,900	185,900
TOTAL: POLICE PROTECTION	**61,398,560**	61,624,700	59,662,100
CORRECTIONAL AND COMMUNITY SERVICES			
CURRENT			
4.2.01. ADULT CORRECTIONS			
01. Salaries	**16,255,971**	16,505,000	15,844,300
02. Employee Benefits	**8,790**	11,200	12,700
03. Transportation & Communication	**425,338**	428,500	603,100
04. Supplies	**916,098**	981,200	821,700
05. Professional Services	**514,451**	515,800	487,800
06. Purchased Services	**2,426,878**	2,524,300	2,506,900
07. Property, Furnishings & Equipment	**42,897**	45,600	68,600
10. Grants and Subsidies	**97,429**	97,500	107,900
12. Information Technology	**267,112**	271,900	261,900
	20,954,964	21,381,000	20,714,900
01. Revenue - Federal	**(5,521,215)**	(3,150,000)	(3,150,000)
02. Revenue - Provincial	**(271,874)**	(260,000)	(260,000)
Total: Adult Corrections	**15,161,875**	17,971,000	17,304,900

DEPARTMENT OF JUSTICE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
PUBLIC PROTECTION			
CORRECTIONAL AND COMMUNITY SERVICES			
CURRENT			
4.2.02. YOUTH SECURE CUSTODY			
01. Salaries	**6,471,701**	6,471,800	6,231,200
02. Employee Benefits	**7,992**	11,500	11,500
03. Transportation & Communication	**98,452**	98,500	106,500
04. Supplies	**133,916**	150,500	164,200
05. Professional Services	**166,197**	170,400	389,500
06. Purchased Services	**362,204**	390,400	432,500
07. Property, Furnishings & Equipment	**24,277**	28,800	33,700
12. Information Technology	**72,300**	72,300	72,300
	7,337,039	7,394,200	7,441,400
01. Revenue - Federal	**(4,954,382)**	(3,076,200)	(3,076,200)
Total: Youth Secure Custody	**2,382,657**	4,318,000	4,365,200
TOTAL: CORRECTIONAL AND COMMUNITY SERVICES	**17,544,532**	22,289,000	21,670,100
TOTAL: PUBLIC PROTECTION	**78,943,092**	83,913,700	81,332,200
TOTAL: DEPARTMENT	**118,675,070**	126,043,100	114,109,100

DEPARTMENT OF JUSTICE (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	114,109,100
Add (subtract) transfers of estimates	8,590,300
Addback revenue estimates net of transfers	10,348,600
Original estimates of expenditure	133,048,000
Supplementary supply	3,343,700
Total appropriation	136,391,700
Total net expenditure	118,675,070
Add revenue less transfers	15,859,907
Total gross expenditure (budgetary, non-statutory)	134,534,977
Unexpended balance of appropriation	1,856,723

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	134,534,977	15,859,907	118,675,070

JOHN CUMMINGS Q.C.
Deputy Minister
Justice

DEPARTMENT OF LABOUR

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**250,504**	250,600	211,200
03. Transportation & Communication	**46,928**	47,100	50,000
04. Supplies	**8,144**	8,200	2,400
06. Purchased Services	**12,054**	12,300	2,700
Total: Minister's Office	**317,630**	318,200	266,300
TOTAL: MINISTER'S OFFICE	**317,630**	318,200	266,300
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**436,176**	437,000	395,900
02. Employee Benefits	**3,164**	3,200	800
03. Transportation & Communication	**52,984**	53,800	36,800
04. Supplies	**6,153**	6,700	7,600
05. Professional Services	-	200	200
06. Purchased Services	**7,238**	9,600	14,800
12. Information Technology	**4,084**	4,900	-
	509,799	515,400	456,100
02. Revenue - Provincial	**(227,177)**	(228,000)	(228,000)
Total: Executive Support	**282,622**	287,400	228,100
TOTAL: GENERAL ADMINISTRATION	**282,622**	287,400	228,100
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**600,252**	605,600	494,400
LABOUR RELATIONS AND LABOUR STANDARDS			
LABOUR RELATIONS			
CURRENT			
2.1.01. LABOUR RELATIONS AND LABOUR STANDARD			
01. Salaries	**1,108,247**	1,143,000	1,075,200
02. Employee Benefits	**925**	1,100	800
03. Transportation & Communication	**42,640**	42,800	73,300
04. Supplies	**10,628**	10,628	7,500
05. Professional Services	**23,092**	31,900	95,000
06. Purchased Services	**16,160**	19,072	23,000
07. Property, Furnishings & Equipment	**1,782**	1,800	1,000
	1,203,474	1,250,300	1,275,800
02. Revenue - Provincial	**(49,095)**	(70,000)	(70,000)
Total: Labour Relations and Labour Standards	**1,154,379**	1,180,300	1,205,800

DEPARTMENT OF LABOUR (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
LABOUR RELATIONS AND LABOUR STANDARDS			
LABOUR RELATIONS			
CURRENT			
2.1.02. LABOUR RELATIONS BOARD			
01. Salaries	349,757	355,600	259,400
02. Employee Benefits	260	1,000	1,000
03. Transportation & Communication	75,573	81,200	37,200
04. Supplies	9,134	11,300	1,800
05. Professional Services	258,810	277,300	199,200
06. Purchased Services	5,521	6,500	22,300
07. Property, Furnishings & Equipment	3,706	4,300	-
	702,761	737,200	520,900
02. Revenue - Provincial	(30)	(20,000)	(20,000)
Total: Labour Relations Board	702,731	717,200	500,900
TOTAL: LABOUR RELATIONS	1,857,110	1,897,500	1,706,700
TOTAL: LABOUR RELATIONS AND LABOUR STANDARDS	1,857,110	1,897,500	1,706,700
WORKPLACE HEALTH AND SAFETY			
WORKPLACE HEALTH AND SAFETY SERVICES			
CURRENT			
3.1.01. WORKPLACE HEALTH AND SAFETY SERVICES			
01. Salaries	1,968,017	2,037,100	2,108,100
02. Employee Benefits	27,584	28,600	23,600
03. Transportation & Communication	377,205	408,100	425,700
04. Supplies	81,512	88,200	92,100
05. Professional Services	100,168	101,800	239,000
06. Purchased Services	92,116	102,800	150,300
07. Property, Furnishings & Equipment	48,297	50,200	72,700
12. Information Technology	40,299	61,400	26,500
	2,735,198	2,878,200	3,138,000
02. Revenue - Provincial	(2,746,821)	(3,138,000)	(3,138,000)
Total: Workplace Health and Safety Services	(11,623)	(259,800)	-
TOTAL: WORKPLACE HEALTH AND SAFETY SERVICES	(11,623)	(259,800)	-

DEPARTMENT OF LABOUR (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
WORKPLACE HEALTH AND SAFETY			
FINANCIAL ASSISTANCE			
CURRENT			
3.2.01. ASSISTANCE TO ST. LAWRENCE MINERS' DEPENDENTS			
09. Allowances and Assistance	**64,279**	66,000	66,000
Total: Assistance to St. Lawrence Miners' Dependents	**64,279**	66,000	66,000
3.2.02. ASSISTANCE TO OUTSIDE AGENCIES			
10. Grants and Subsidies	**32,710**	33,000	33,000
02. Revenue - Provincial	**(36,940)**	(33,000)	(33,000)
Total: Assistance to Outside Agencies	**(4,230)**	-	-
TOTAL: FINANCIAL ASSISTANCE	**60,049**	66,000	66,000
TOTAL: WORKPLACE HEALTH AND SAFETY	**48,426**	(193,800)	66,000
WORKERS' COMPENSATION REVIEW			
WORKERS' COMPENSATION REVIEW			
CURRENT			
4.1.01. WORKERS' COMPENSATION REVIEW			
01. Salaries	**246,403**	246,500	236,200
02. Employee Benefits	**4,839**	5,000	2,500
03. Transportation & Communication	**23,482**	25,400	20,000
04. Supplies	**20,027**	22,300	22,500
05. Professional Services	**297,752**	299,500	175,000
06. Purchased Services	**38,151**	41,600	46,500
07. Property, Furnishings & Equipment	**2,641**	3,000	3,000
12. Information Technology	**30,555**	32,200	29,500
	663,850	675,500	535,200
02. Revenue - Provincial	**(567,084)**	(535,200)	(535,200)
Total: Workers' Compensation Review	**96,766**	140,300	-
TOTAL: WORKERS' COMPENSATION REVIEW	**96,766**	140,300	-
TOTAL: WORKERS' COMPENSATION REVIEW	**96,766**	140,300	-
TOTAL: DEPARTMENT	**2,602,554**	2,449,600	2,267,100

DEPARTMENT OF LABOUR (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	2,267,100
Add (subtract) transfers of estimates	182,500
Addback revenue estimates net of transfers	4,024,200
Original estimates of expenditure	6,473,800
Supplementary supply	-
Total appropriation	6,473,800
Total net expenditure	2,602,554
Add revenue less transfers	3,627,147
Total gross expenditure (budgetary, non-statutory)	6,229,701
Unexpended balance of appropriation	244,099

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	6,229,701	3,627,147	2,602,554

JOSEPH P. O'NEILL
Deputy Minister
Labour

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**270,041**	276,500	251,200
02. Employee Benefits	**1,175**	1,200	1,000
03. Transportation & Communication	**61,063**	61,400	51,900
04. Supplies	**9,329**	9,900	3,400
06. Purchased Services	**18,854**	19,500	3,700
Total: Minister's Office	**360,462**	368,500	311,200
TOTAL: MINISTER'S OFFICE	**360,462**	368,500	311,200
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**498,063**	503,600	381,300
02. Employee Benefits	**1,428**	2,000	2,000
03. Transportation & Communication	**39,478**	41,500	35,000
04. Supplies	**2,554**	3,500	4,000
06. Purchased Services	**3,600**	4,000	4,000
Total: Executive Support	**545,123**	554,600	426,300
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**2,091,175**	2,093,300	1,989,400
02. Employee Benefits	**45,418**	45,700	42,200
03. Transportation & Communication	**149,555**	150,700	192,200
04. Supplies	**53,237**	60,600	43,900
05. Professional Services	**-**	300	17,500
06. Purchased Services	**66,277**	67,400	69,800
07. Property, Furnishings & Equipment	**21,597**	22,300	17,500
12. Information Technology	**572,488**	580,300	338,700
	2,999,747	3,020,600	2,711,200
02. Revenue - Provincial	**(1,100)**	(5,000)	(5,000)
Total: Administrative Support	**2,998,647**	3,015,600	2,706,200
TOTAL: GENERAL ADMINISTRATION	**3,543,770**	3,570,200	3,132,500
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**3,904,232**	3,938,700	3,443,700

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
SERVICES TO MUNICIPALITIES			
REGIONAL AND FINANCIAL SUPPORT SERVICES			
CURRENT			
2.1.01. SUPPORT TO MUNICIPALITIES			
01. Salaries	**1,013,765**	1,014,300	1,361,600
02. Employee Benefits	**2,459**	3,100	5,600
03. Transportation & Communication	**116,033**	117,800	201,900
04. Supplies	**12,289**	13,700	11,200
05. Professional Services	**8,350**	8,400	-
06. Purchased Services	**146,687**	147,300	147,300
Total: Support to Municipalities	**1,299,583**	1,304,600	1,727,600
2.1.02. MUNICIPAL FINANCE			
01. Salaries	**304,228**	304,400	192,300
02. Employee Benefits	**-**	100	100
03. Transportation & Communication	**3,824**	4,000	3,500
04. Supplies	**93**	700	1,500
06. Purchased Services	**416**	900	1,000
Total: Municipal Finance	**308,561**	310,100	198,400
TOTAL: REGIONAL AND FINANCIAL SUPPORT SERVICES	**1,608,144**	1,614,700	1,926,000
POLICY AND PLANNING			
CURRENT			
2.2.01. POLICY AND PLANNING			
01. Salaries	**196,347**	198,200	171,900
02. Employee Benefits	**807**	1,200	200
03. Transportation & Communication	**14,293**	14,300	16,200
04. Supplies	**10,975**	11,200	4,600
05. Professional Services	**26,112**	26,200	-
06. Purchased Services	**2,764**	3,000	2,000
10. Grants and Subsidies	**183,718**	183,800	201,000
Total: Policy and Planning	**435,016**	437,900	395,900
2.2.02. URBAN AND RURAL PLANNING			
01. Salaries	**348,158**	349,000	335,000
02. Employee Benefits	**2,531**	2,600	2,000
03. Transportation & Communication	**28,347**	29,000	31,100
04. Supplies	**9,750**	10,000	10,000
05. Professional Services	**13,182**	14,500	25,000
06. Purchased Services	**4,289**	4,400	6,000
	406,257	409,500	409,100
02. Revenue - Provincial	**(4,689)**	(9,000)	(9,000)
Total: Urban and Rural Planning	**401,568**	400,500	400,100
TOTAL: POLICY AND PLANNING	**836,584**	838,400	796,000

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	**$**	**$**
SERVICES TO MUNICIPALITIES			
ENGINEERING SERVICES			
CURRENT			
2.3.01. ADMINISTRATION AND PLANNING			
01. Salaries	**591,142**	601.000	295.300
02. Employee Benefits	**5,859**	6.500	1.200
03. Transportation & Communication	**56,967**	59.100	20.500
04. Supplies	**13,826**	14.000	3.000
05. Professional Services	**19,608**	20.000	23.000
06. Purchased Services	**9,106**	10.500	3.500
	696,508	711,100	346,500
02. Revenue - Provincial	**(4,200)**	(1,000)	(1,000)
Total: Administration and Planning	**692,308**	710.100	345.500
2.3.02. INDUSTRIAL WATER SERVICES			
01. Salaries	**130,902**	149.400	147.500
02. Employee Benefits	**158**	900	400
03. Transportation & Communication	**21,586**	21.800	12.000
04. Supplies	**1,992**	3.100	3.100
05. Professional Services	**79,620**	130.600	151.100
06. Purchased Services	**565,294**	568.800	599.600
	799,552	874,600	913,700
02. Revenue - Provincial	**(582,304)**	(597,400)	(597,400)
Total: Industrial Water Services	**217,248**	277.200	316.300
TOTAL: ENGINEERING SERVICES	**909,556**	987.300	661.800
TOTAL: SERVICES TO MUNICIPALITIES	**3,354,284**	3.440.400	3.383.800
ASSISTANCE AND INFRASTRUCTURE			
MUNICIPAL FINANCIAL ASSISTANCE			
CURRENT			
3.1.01. DEBT SERVICING			
11. Debt Expenses	**24,906,586**	24,912.200	24.412.200
Total: Debt Servicing	**24,906,586**	24.912.200	24.412.200
3.1.02. MUNICIPAL OPERATING GRANTS			
10. Grants and Subsidies	**21,495,706**	21,500,000	21,500,000
Total: Municipal Operating Grants	**21,495,706**	21.500,000	21.500,000
3.1.03. SPECIAL ASSISTANCE			
10. Grants and Subsidies	**5,263,099**	5,366,800	4.266.800
Total: Special Assistance	**5,263,099**	5,366.800	4.266.800
TOTAL: MUNICIPAL FINANCIAL ASSISTANCE	**51,665,391**	51,779,000	50.179,000

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
ASSISTANCE AND INFRASTRUCTURE			
MUNICIPAL INFRASTRUCTURE			
CAPITAL			
3.2.01. MUNICIPAL INFRASTRUCTURE			
11. Debt Expenses	**33,742,372**	34,235,000	35,063,000
02. Revenue - Provincial	**(40,896)**	-	-
Total: Municipal Infrastructure	**33,701,476**	34,235,000	35,063,000
3.2.02. CANADA-NEWFOUNDLAND INFRASTRUCTURE PROGRAM			
01. Salaries	**257,528**	261,100	180,000
03. Transportation & Communication	**35,067**	36,100	60,000
04. Supplies	**443**	3,000	3,000
05. Professional Services	-	15,000	40,000
06. Purchased Services	**919**	5,300	20,000
07. Property, Furnishings & Equipment	**9,694**	12,000	-
10. Grants and Subsidies	**2,745,613**	5,113,500	10,696,000
12. Information Technology	-	5,000	5,000
	3,049,264	5,451,000	11,004,000
01. Revenue - Federal	**(2,530,256)**	(10,850,000)	(10,850,000)
Total: Canada-Newfoundland Infrastructure Program	**519,008**	(5,399,000)	154,000
3.2.03. WATER AND SEWER SERVICING - COASTAL LABRADOR			
01. Salaries	**98,526**	98,600	96,600
02. Employee Benefits	-	500	500
03. Transportation & Communication	**26,430**	27,000	16,900
04. Supplies	**1,514**	2,000	1,000
05. Professional Services	**480,509**	590,200	590,200
06. Purchased Services	**2,888,846**	3,317,900	3,338,500
07. Property, Furnishings & Equipment	**813**	4,500	-
12. Information Technology	**2,769**	3,000	-
	3,499,407	4,043,700	4,043,700
01. Revenue - Federal	**(2,437,228)**	(2,274,700)	(2,274,700)
02. Revenue - Provincial	**(118,013)**	-	-
Total: Water and Sewer Servicing - Coastal Labrador	**944,166**	1,769,000	1,769,000
TOTAL: MUNICIPAL INFRASTRUCTURE	**35,164,650**	30,605,000	36,986,000
TOTAL: ASSISTANCE AND INFRASTRUCTURE	**86,830,041**	82,384,000	87,165,000

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
MUNICIPAL PROTECTION SERVICES			
EMERGENCY PLANNING AND RESPONSE			
CURRENT			
4.1.01. EMERGENCY MEASURES			
01. Salaries	**223,476**	300,000	-
03. Transportation & Communication	**90,429**	92,100	71,100
04. Supplies	**11,557**	11,900	1,400
06. Purchased Services	**954,292**	1,082,900	5,700
07. Property, Furnishings & Equipment	**2,488**	2,500	-
10. Grants and Subsidies	**588,578**	588,800	-
Total: Emergency Measures	**1,870,820**	2,078,200	78,200
4.1.02. EMERGENCY PLANNING			
01. Salaries	**183,018**	183,200	186,700
02. Employee Benefits	**-**	-	6,000
03. Transportation & Communication	**27,278**	27,400	43,700
04. Supplies	**87,109**	101,400	36,000
05. Professional Services	**8,850**	8,900	19,400
06. Purchased Services	**26,897**	29,000	26,200
07. Property, Furnishings & Equipment	**238,955**	239,100	18,000
12. Information Technology	**8,897**	18,000	18,000
	581,004	607,000	354,000
01. Revenue - Federal	**(42,590)**	(177,000)	(177,000)
02. Revenue - Provincial	**(2,340)**	(7,500)	(7,500)
Total: Emergency Planning	**536,074**	422,500	169,500
CAPITAL			
4.1.03. DISASTER ASSISTANCE FOR INFRASTRUCTURE			
01. Salaries	**76,477**	82,000	-
03. Transportation & Communication	**1,570**	2,000	-
04. Supplies	**96**	3,400	-
05. Professional Services	**12,156**	12,600	-
06. Purchased Services	**51,706**	53,200	-
07. Property, Furnishings & Equipment	**4,332,605**	4,631,000	1,484,200
	4,474,610	4,784,200	1,484,200
01. Revenue - Federal	**(600,000)**	(1,809,600)	(1,809,600)
Total: Disaster Assistance for Infrastructure	**3,874,610**	2,974,600	(325,400)
4.1.04. JOINT EMERGENCY PREPAREDNESS PROJECT			
08. Loans, Advances and Investments	**74,890**	100,000	100,000
01. Revenue - Federal	**(42,688)**	(100,000)	(100,000)
Total: Joint Emergency Preparedness Projects	**32,202**	-	-
TOTAL: EMERGENCY PLANNING AND RESPONSE	**6,313,706**	5,475,300	(77,700)

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
MUNICIPAL PROTECTION SERVICES			
FIRE PROTECTION SERVICES			
CURRENT			
4.2.01. FIRE COMMISSIONER'S OFFICE			
01. Salaries	**338,080**	344,600	347,100
02. Employee Benefits	**4,596**	4,800	5,000
03. Transportation & Communication	**80,323**	83,000	90,500
04. Supplies	**47,366**	47,500	38,300
05. Professional Services	**261**	500	2,000
06. Purchased Services	**118,245**	122,100	82,100
07. Property, Furnishings & Equipment	**4,710**	5,200	10,000
09. Allowances and Assistance	**198,344**	201,600	240,000
10. Grants and Subsidies	**31,500**	31,500	23,500
Total: Fire Commissioner's Office	**823,425**	840,800	838,500
TOTAL: FIRE PROTECTION SERVICES	**823,425**	840,800	838,500
TOTAL: MUNICIPAL PROTECTION SERVICES	**7,137,131**	6,316,100	760,800
TOTAL: DEPARTMENT	**101,225,688**	96,079,200	94,753,300

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	94,753,300
Add (subtract) transfers of estimates	1,325,900
Addback revenue estimates net of transfers	15,831,200
Original estimates of expenditure	111,910,400
Supplementary supply	-
Total appropriation	111,910,400
Total net expenditure	101,225,688
Add revenue less transfers	6,406,304
Total gross expenditure (budgetary, non-statutory)	107,631,992
Unexpended balance of appropriation	4,278,408

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	62,791,449	637,223	62,154,226
Capital Account	44,840,543	5,769,081	39,071,462
Totals	107,631,992	6,406,304	101,225,688

ROBERT SMART
Deputy Minister
Municipal and Provincial Affairs

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

	Actual	Estimates	
		Amended	Original
	$	$	$
HOUSING			
HOUSING OPERATIONS AND ASSISTANCE			
CURRENT			
1.1.01. HOUSING OPERATIONS AND ASSISTANCE			
10. Grants and Subsidies	**8,935,000**	8,935,000	8,260,000
Total: Housing Operations and Assistance	**8,935,000**	8,935,000	8,260,000
TOTAL: HOUSING OPERATIONS AND ASSISTANCE	**8,935,000**	8,935,000	8,260,000
TOTAL: HOUSING	**8,935,000**	8,935,000	8,260,000
TOTAL: NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION	**8,935,000**	8,935,000	8,260,000

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	8,260,000
Add (subtract) transfers of estimates	675,000
Addback revenue estimates net of transfers	-
Original estimates of expenditure	8,935,000
Supplementary supply	-
Total appropriation	8,935,000
Total net expenditure	8,935,000
Add revenue less transfers	-
Total gross expenditure (budgetary, non-statutory)	8,935,000
Unexpended balance of appropriation	-

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	8,935,000	-	8,935,000

LESLIE DEAN
Chairman and Chief Executive Officer
Newfoundland and Labrador Housing
Corporation

DEPARTMENT OF YOUTH SERVICES AND POST SECONDARY EDUCATION

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2002

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**238,735**	249,700	238,200
03. Transportation & Communication	**67,074**	67,700	50,000
04. Supplies	**2,248**	4,000	4,000
06. Purchased Services	**12,237**	15,600	15,600
Total: Minister's Office	**320,294**	337,000	307,800
TOTAL: MINISTER'S OFFICE	**320,294**	337,000	307,800
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**421,046**	436,300	433,600
02. Employee Benefits	**1,144**	1,300	1,500
03. Transportation & Communication	**84,576**	85,800	65,400
04. Supplies	**3,213**	3,300	2,100
05. Professional Services	**5,000**	9,700	9,500
06. Purchased Services	**3,308**	3,400	2,300
Total: Executive Support	**518,287**	539,800	514,400
TOTAL: GENERAL ADMINISTRATION	**518,287**	539,800	514,400
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**838,581**	876,800	822,200
YOUTH SERVICES AND CAREER DEVELOPMENT			
YOUTH SERVICES			
CURRENT			
2.1.01. YOUTH SERVICES			
01. Salaries	**300,425**	372,900	269,000
02. Employee Benefits	**-**	200	200
03. Transportation & Communication	**26,644**	27,400	29,000
05. Professional Services	**8,081**	8,600	-
06. Purchased Services	**9,683**	10,000	3,400
09. Allowances and Assistance	**319,188**	495,000	495,000
10. Grants and Subsidies	**2,947,939**	2,948,600	2,948,600
	3,611,960	3,862,700	3,745,200
01. Revenue - Federal	**(106,579)**	(155,600)	(155,600)
Total: Youth Services	**3,505,381**	3,707,100	3,589,600
2.1.02. STUDENT INVESTMENT CORPORATION			
10. Grants and Subsidies	**4,834,000**	4,834,000	4,834,000
Total: Student Investment Corporation	**4,834,000**	4,834,000	4,834,000

DEPARTMENT OF YOUTH SERVICES AND POST SECONDARY EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
YOUTH SERVICES AND CAREER DEVELOPMENT			
YOUTH SERVICES			
CURRENT			
2.1.03. LABOUR MARKET DEVELOPMENT AGREEMENT PROJECTS			
01. Salaries	**2,612,323**	2,800,000	2,400,000
02. Employee Benefits	**9,041**	10,000	10,000
03. Transportation & Communication	**300,960**	1,500,000	1,900,000
04. Supplies	**46,990**	240,000	240,000
05. Professional Services	**246,760**	550,000	600,000
06. Purchased Services	**145,516**	600,000	600,000
07. Property, Furnishings & Equipment	**26,251**	250,000	250,000
12. Information Technology	**35,662**	50,000	-
	3,423,503	6,000,000	6,000,000
01. Revenue - Federal	**(3,565,759)**	(6,000,000)	(6,000,000)
Total: Labour Market Development Agreement Projects	**(142,256)**	-	-
TOTAL: YOUTH SERVICES	**8,197,125**	8,541,100	8,423,600
TOTAL: YOUTH SERVICES AND CAREER DEVELOPMENT	**8,197,125**	8,541,100	8,423,600
ADVANCED STUDIES			
POST SECONDARY EDUCATION			
CURRENT			
3.1.01. PROGRAM ANALYSIS AND EVALUATION			
01. Salaries	**655,310**	655,400	637,300
02. Employee Benefits	**135**	900	900
03. Transportation & Communication	**35,633**	39,500	78,300
04. Supplies	**835**	2,000	1,000
06. Purchased Services	**5,349**	8,000	13,000
	697,262	705,800	730,500
02. Revenue - Provincial	**(45,450)**	(60,000)	(60,000)
Total: Program Analysis and Evaluation	**651,812**	645,800	670,500
3.1.02. NATIVE PEOPLES' TEACHER EDUCATION			
10. Grants and Subsidies	**336,048**	338,300	338,300
01. Revenue - Federal	**(364,869)**	(338,300)	(338,300)
Total: Native Peoples' Teacher Education	**(28,821)**	-	-
3.1.03. ATLANTIC VETERINARY COLLEGE			
10. Grants and Subsidies	**516,135**	516,200	482,900
Total: Atlantic Veterinary College	**516,135**	516,200	482,900

DEPARTMENT OF YOUTH SERVICES AND POST SECONDARY EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
ADVANCED STUDIES			
POST SECONDARY EDUCATION			
CURRENT			
3.1.04. OFFSHORE TRAINING INITIATIVES - OFFSHORE FUND			
01. Salaries	**33,620**	33,700	32,500
03. Transportation & Communication	**17,511**	27,700	25,000
04. Supplies	**11,087**	11,200	6,000
05. Professional Services	**-**	-	5,900
09. Allowances and Assistance	**1,130,087**	1,143,600	1,130,900
10. Grants and Subsidies	**77,704**	524,100	540,000
	1,270,009	1,740,300	1,740,300
01. Revenue - Federal	**(965,548)**	(1,305,000)	(1,305,000)
Total: Offshore Training Initiatives - Offshore Fund	**304,461**	435,300	435,300
CAPITAL			
3.1.05. SPECIAL ASSISTANCE			
02. Revenue - Provincial	**(264,308)**	-	-
Total: Special Assistance	**(264,308)**	-	-
3.1.06. SKILLS TRAINING PROJECTS - OFFSHORE FUND			
06. Purchased Services	**311,645**	550,000	550,000
01. Revenue - Federal	**(160,594)**	(412,500)	(412,500)
Total: Skills Training Projects - Offshore Fund	**151,051**	137,500	137,500
TOTAL: POST SECONDARY EDUCATION	**1,330,330**	1,734,800	1,726,200
MEMORIAL UNIVERSITY OF NEWFOUNDLAND			
CURRENT			
3.2.01. OPERATIONS			
10. Grants and Subsidies	**123,158,700**	123,158,700	117,818,700
11. Debt Expenses	**360,907**	361,000	361,000
	123,519,607	123,519,700	118,179,700
01. Revenue - Federal	**(420,975)**	(500,000)	(500,000)
Total: Operations	**123,098,632**	123,019,700	117,679,700
CAPITAL			
3.2.02. PHYSICAL PLANT AND EQUIPMENT			
10. Grants and Subsidies	**5,633,830**	6,000,000	3,000,000
11. Debt Expenses	**628,375**	628,400	628,400
Total: Physical Plant and Equipment	**6,262,205**	6,628,400	3,628,400
TOTAL: MEMORIAL UNIVERSITY OF NEWFOUNDLAND	**129,360,837**	129,648,100	121,308,100

DEPARTMENT OF YOUTH SERVICES AND POST SECONDARY EDUCATION (CONTINUED)

	Actual	Estimates Amended	Estimates Original
	$	$	$
ADVANCED STUDIES			
COLLEGE OF THE NORTH ATLANTIC			
CURRENT			
3.3.01. OPERATIONS			
10. Grants and Subsidies	**59,562,400**	59,562,400	55,428,200
01. Revenue - Federal	**(9,837,622)**	(9,000,000)	(9,000,000)
Total: Operations	**49,724,778**	50,562,400	46,428,200
CAPITAL			
3.3.02. PHYSICAL PLANT AND EQUIPMENT			
07. Property, Furnishings & Equipment	**500,000**	500,000	500,000
19. Voted in Other Departments: Alterations of Existing Facilities	**6,432,519**	5,900,000	5,900,000
Total: Physical Plant and Equipment	**6,932,519**	6,400,000	6,400,000
TOTAL: COLLEGE OF THE NORTH ATLANTIC	**56,657,297**	56,962,400	52,828,200
STUDENT AID			
CURRENT			
3.4.01. ADMINISTRATION			
01. Salaries	**941,806**	1,031,000	1,013,100
03. Transportation & Communication	**53,993**	55,900	105,100
04. Supplies	**7,879**	9,500	10,500
05. Professional Services	**49,908**	50,000	-
06. Purchased Services	**59,646**	85,100	55,100
07. Property, Furnishings & Equipment	**10,176**	10,300	8,000
12. Information Technology	**783,726**	784,300	764,800
	1,907,134	2,026,100	1,956,600
01. Revenue - Federal	**(573,163)**	(596,000)	(596,000)
02. Revenue - Provincial	**(3,350)**	-	-
Total: Administration	**1,330,621**	1,430,100	1,360,600
3.4.02. SCHOLARSHIPS			
09. Allowances and Assistance	**142,040**	148,800	148,800
Total: Scholarships	**142,040**	148,800	148,800
3.4.03. NEWFOUNDLAND STUDENT LOANS PROGRAM			
09. Allowances and Assistance	**17,739,260**	23,163,300	32,100,000
01. Revenue - Federal	**(899,831)**	(3,000,000)	(3,000,000)
02. Revenue - Provincial	**(4,771,305)**	(4,820,000)	(4,820,000)
Total: Newfoundland Student Loans Program	**12,068,124**	15,343,300	24,280,000
TOTAL: STUDENT AID	**13,540,785**	16,922,200	25,789,400

DEPARTMENT OF YOUTH SERVICES AND POST SECONDARY EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	**$**	**$**
ADVANCED STUDIES			
INDUSTRIAL TRAINING			
CURRENT			
3.5.01. APPRENTICESHIP TRAINING ADMINISTRATION			
01. Salaries	**621,047**	621,100	595,300
02. Employee Benefits	-	500	500
03. Transportation & Communication	**147,997**	148,000	123,600
04. Supplies	**3,366**	3,600	3,100
05. Professional Services	**51,427**	55,700	48,200
06. Purchased Services	**16,946**	18,300	20,100
	840,783	847,200	790,800
02. Revenue - Provincial	**(56,311)**	(20,000)	(20,000)
Total: Apprenticeship Training Administration	**784,472**	827,200	770,800
3.5.02. TRAINING PROGRAMS			
06. Purchased Services	**3,875,210**	3,900,000	3,500,000
01. Revenue - Federal	**(1,619,833)**	(3,500,000)	(3,500,000)
Total: Training Programs	**2,255,377**	400,000	-
TOTAL: INDUSTRIAL TRAINING	**3,039,849**	1,227,200	770,800
CANADA/NFLD. AGREEMENT ON ECONOMIC RENEWAL			
CURRENT			
3.6.01. ECONOMIC RENEWAL AGREEMENT			
01. Salaries	**45,974**	46,250	38,500
03. Transportation & Communication	**204**	250	6,000
04. Supplies	-	-	2,000
06. Purchased Services	**715,134**	720,800	597,400
	761,312	767,300	643,900
01. Revenue - Federal	**(604,159)**	(477,900)	(477,900)
Total: Economic Renewal Agreement	**157,153**	289,400	166,000
TOTAL: CANADA/NFLD. AGREEMENT ON ECONOMIC RENEWAL	**157,153**	289,400	166,000
TOTAL: ADVANCED STUDIES	**204,086,251**	206,784,100	202,588,700
TOTAL: DEPARTMENT	**213,121,957**	216,202,000	211,834,500

DEPARTMENT OF YOUTH SERVICES AND POST SECONDARY EDUCATION (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	211.834.500
Add (subtract) transfers of estimates	4.367.500
Addback revenue estimates net of transfers	24.285.300
Original estimates of expenditure	240.487.300
Supplementary supply	-
Total appropriation	240.487.300
Total net expenditure	213.121.957
Add revenue less transfers	17.827.137
Total gross expenditure (budgetary, non-statutory)	230.949.094
Unexpended balance of appropriation	9.538.206

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	223,875,244	23,834,754	200,040,490
Capital Account	13,506,369	424,902	13,081,467
Totals	237,381,613	24,259,656	213,121,957

BRUCE HOLLETT
Deputy Minister
Youth Services and Post-Secondary
Education

Schedule 1

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Net Capital Expenditure Summarized
for the year ended 31 March 2002
with comparative figures for 2001

	Gross Expenditure	Revenue Applied	Net 2002	Net 2001
	($000)	($000)	($000)	($000)
Fixed Assets:				
Highways, roads, bridges and airstrips	124,734	94,417	30,317	27,228
Machinery, equipment and ferries	54,305	3,105	51,200	41,170
Buildings and land	40,287	6,522	33,765	20,591
	219,326	104,044	115,282	88,989
Capital Grants:				
Capital Grants	58,798	5,169	53,629	61,094
Loans, Advances and Investments:				
Loans, Advances and Investments	3,712	9,549	(5,837)	(3,925)
	281,836	118,762	163,074	146,158

Schedule 2

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Current Account Revenue
for the year ended 31 March 2002
with comparative figures for 2001

	2002 ($000)	2001 ($000)
GENERAL GOVERNMENT SECTOR:		
EXECUTIVE COUNCIL		
Miscellaneous revenue	71	671
DEPARTMENT OF FINANCE		
Government of Canada		
Statutory Subsidies:		
Special	1,100	1,100
Population	463	464
Government and legislation	190	190
Payments under Federal-Provincial fiscal arrangements:		
Tax equalization payment - note 1	1,162,391	1,153,224
Canadian health and social transfer - note 2	331,058	335,030
Harmonized sales tax transitional assistance	-	30,840
	1,495,202	1,520,848
Taxation		
Personal income tax - note 3	607,164	624,676
Harmonized sales tax - note 5	483,063	443,234
Gasoline tax	132,801	131,524
Health and post secondary education tax	80,293	80,056
Tobacco tax	63,752	63,718
Sales tax	55,675	51,174
Corporate income tax - note 4	55,366	75,434
Insurance companies tax	27,642	24,591
Offshore revenue fund	22,890	6,162
Mining tax and royalties	17,071	19,364
Financial corporation capital tax	6,447	6,200
Provincial business tax	1,592	1,521
Statutory oil royalities	564	525
School tax	419	644
Less refund of taxes - note 6	(3,026)	(2,998)
	1,551,713	1,525,825
Other		
Atlantic Lottery Corporation Incorporated	101,953	93,616
Newfoundland Liquor Corporation	91,000	90,000
Wholesalers licence fees	238	311
Miscellaneous revenue	5	11
	193,196	183,938
Total: Department of Finance	3,240,111	3,230,611

CURRENT ACCOUNT REVENUE (continued)

	2002 ($000)	2001 ($000)
GENERAL GOVERNMENT SECTOR:		
DEPARTMENT OF GOVERNMENT SERVICES AND LANDS		
Vehicles and drivers licences	55,242	52,410
Registration fees	20,940	18,419
Land lease rental	1,584	630
Licences and certificates	593	605
Birth certificates	486	467
Lease document	224	247
Crown land fees	137	1,384
Lease transfers	124	67
Miscellaneous revenue	123	130
Marriage licences	88	101
Special events licences	87	107
Unauthorized occupation fees	38	36
Total: Department of Government Services and Lands	79,666	74,603
LEGISLATURE		
Miscellaneous revenue	4	9
PUBLIC SERVICE COMMISSION		
Miscellaneous revenue	-	5
Total: General Government Sector	3,319,852	3,305,899
RESOURCE SECTOR:		
DEPARTMENT OF ENVIRONMENT		
Water power rentals	425	16
Fees and costs	15	39
Miscellaneous revenue	2	12
Total: Department of Environment	442	67
DEPARTMENT OF FISHERIES AND AQUACULTURE		
Licences and permits - other	152	1,108
Miscellaneous revenue	8	1
Total: Department of Fisheries and Aquaculture	160	1,109
DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS		
Forest management tax	2,138	2,199
Timber royalties	1,541	1,822
Cutting permits	432	407
Sawmill licences	113	124
Miscellaneous revenue	38	39
Timber lease	2	-
Total: Department of Forest Resources and Agrifoods	4,264	4,591
DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT		
Miscellaneous revenue	78	36

CURRENT ACCOUNT REVENUE (continued)

	2002 ($000)	2001 ($000)
RESOURCE SECTOR:		
DEPARTMENT OF MINES AND ENERGY		
Oil royalties	27,904	39,481
Water power rentals	4,329	4,440
Quarry royalties	756	679
Mineral holding tax	455	11
Mining lease rentals	260	262
Forfeitures of security deposits	239	319
Regular quarry permits	175	184
Exploration licences and fees	154	144
Quarry fees and leases	132	130
Miscellaneous revenue	81	100
Mineral licence renewals	54	216
Total: Department of Mines and Energy	34,539	45,966
DEPARTMENT OF TOURISM, CULTURE AND RECREATION		
Inland fish and game licences	4,121	4,259
Park permits	447	468
Total: Department of Tourism, Culture and Recreation	4,568	4,727
Total: Resource Sector	44,051	56,496
SOCIAL SECTOR:		
DEPARTMENT OF JUSTICE		
Court fees and forfeitures	5,727	5,551
Supreme court fees	1,043	1,082
Miscellaneous revenue	68	1
Total: Department of Justice	6,838	6,634
DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS		
Miscellaneous revenue	109	35
Total: Social Sector	6,947	6,669
Total: Current Account Revenue	3,370,850	3,369,064

See accompanying notes.

NOTES TO SCHEDULE OF CURRENT ACCOUNT REVENUE FOR THE YEAR ENDED 31 MARCH 2002

1. **Tax Equalization Payments**

Tax Equalization Payments for the year ended 31 March 2002 consist of the following:

	($000)
2000-01 regular entitlement	1,074,237
Plus: 1999-00 underpayment	52,952
Plus: 2000-01 underpayment	23,618
Plus: 1998-99 net underpayment	14,246
Less: 1996-97 overpayment	2,662
	1,162,391

2. **Canada Health and Social Transfer**

Canada Health and Social Transfer payments for the year ended 31 March 2002 consist of the following:

	($000)
2000-01 regular entitlement	313,664
Plus: Medical equipment trust 2000-01	8,773
Plus: Medical equipment trust 2001-02	8,666
Plus: 2000-01 CHST underpayment	483
Less: 1999-00 CHST overpayment	359
Less: 1998-99 CHST overpayment	169
	331,058

3. **Personal Income Tax**

Personal Income Tax payments for the year ended 31 March 2002 consist of the following:

	($000)
2001-02 regular entitlement	615,834
Plus: 2000 tax year underpayment	13,556
Less: Child tax benefit	7,929
Less: Seniors credit	7,016
Less: HST low income tax credit	6,299
Less: Other	650
Less: Home heating fuel tax credit	332
	607,164

4. **Corporate Income Tax**

Corporate Income Tax payments for the year ended 31 March 2002 consist of the following:

	($000)
2001-02 regular entitlement	86,805
Less: 2000 tax year overpayment	32,491
Plus: 2000 Preferred Share Dividend	704
Plus: 1997 and 1999 tax year underpayment	348
	55,366

NOTES TO SCHEDULE OF CURRENT ACCOUNT REVENUE (continued)

5. **Harmonized Sales Tax**

Harmonized sales tax payments for the year ended 31 March 2002 consist of the following:

	($000)
2001-02 regular entitlement	473,473
Plus: 2000 tax year underpayment	4,531
Plus: 1999 tax year underpayment	3,107
Plus: 1997 tax year underpayment	2,269
Less: 1998 tax year overpayment	317
	483,063

6. **Refund of Taxes**

The above figures represent gross revenue. Refunds for the year ended 31 March 2002 consist of the following:

	($000)
Gasoline tax	1,523
Harmonized sales tax	951
Corporate tax	461
Tobacco tax	51
Sales tax	37
Health and post secondary education tax	3
	3,026

Schedule 3

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Change in Basis of Accounting's Effect on the Surplus/Deficit
as at 31 March 2002
with comparative figures for 2001

	2002		2001	
	Current	Capital	Current	Capital
	($000)	($000)	($000)	($000)
Surplus (Deficit) - modified cash	115,824	(163,074)	120,044	(146,105)
Less: Amounts capitalized	-	(5,837)	-	(3,925)
	115,824	(168,911)	120,044	(150,030)
Surplus (Deficit) - modified accrual	(184,692)	(193,042)	61,705	(182,327)
Change in surplus/deficit	300,516	24,131	58,339	32,297
The change in the basis of accounting from the modified cash to the modified accrual affected revenue and expenditure as follows:				
Revenue				
Sales tax				
Accounts and taxes receivable	(17,951)	-	(5,846)	-
Taxes refundable	(668)	-	1,460	-
	(18,619)	-	(4,386)	-
Gasoline tax				
Accounts and taxes receivable	(346)	-	(558)	-
Taxes refundable	-	-	(8)	-
	(346)	-	(566)	-
Other taxes				
School tax receivable	(2,695)	-	(1,778)	-
Other taxes receivable	294	-	(2,272)	-
Taxes refundable	-	-	(1,487)	-
Mining and mineral rights tax	(4,061)	-	(1,249)	-
	(6,462)	-	(6,786)	-
Non-tax revenue				
Accounts receivable	8,492	-	(20,221)	-
Third party fines	(2,142)	-	-	-
	6,350	-	(20,221)	-
Equalization				
Government of Canada	45,016	-	(43,959)	-
Canada Health and Social Transfer				
Government of Canada	(2,747)	-	4,303	-

CHANGE IN BASIS OF ACCOUNTING'S EFFECT ON THE SURPLUS/DEFICIT (continued)

	2002		2001	
	Current	Capital	Current	Capital
	($000)	($000)	($000)	($000)
Related revenue				
Accounts and taxes receivable	(7,732)	-	(2,480)	-
Loans, advances and mortgages receivable	-	-	82	-
Government of Canada claims	5,723	-	(10,623)	-
Accrued interest on temporary investments	279	-	(306)	-
Sinking fund earnings	(74,375)	-	(85,971)	-
Excess sinking fund earnings	156,165	-	26,783	-
Write-offs	(10,795)	-	(506)	-
Prior year's expenditure cheques redeposited	(716)	-	(627)	-
Investments	(558)	-	-	-
Other	(16)	(90)	(35)	(478)
Issues under guarantee	(90)	-	(1,515)	-
	67,885	(90)	(75,198)	(478)
Total revenue	91,077	(90)	(146,813)	(478)
Expenditure				
Salaries				
Accrued salaries	6,673	-	(82)	-
Accrued benefits	75	-	2,105	-
Severance pay	4,775	-	4,818	-
	11,523	-	6,841	-
Employee benefits				
Pension contributions	(58,453)	-	(56,390)	-
Pension costs				
Current service costs	2,406	-	(13,070)	-
Purchased services				
Other	1,244	(77)	196	(32)
Sales Tax	17	-	109	-
Prepaid and deferred charges	(109)	-	89	-
Accounts payable	(572)	-	(2,510)	-
	580	(77)	(2,116)	(32)
Allowances and assistance				
Deferred bursaries	(204)	-	(80)	-
Social assistance adjustments	(478)	-	(28)	-
	(682)	-	(108)	-
Grants and subsidies				
Canadian Blood Agency	(62)	-	(180)	-
Prepaid expenditures - Teachers' salaries	(7,037)	-	-	-
Physicians's services	(442)		(1,060)	-
Reciprocal billings - hospital services	47		1,117	-
Other	-	-	-	(381)
Due to Newfoundland and Labrador Housing Corporation	2,615	-	3,781	-
	(4,879)	-	3,658	(381)

CHANGE IN BASIS OF ACCOUNTING'S EFFECT ON THE SURPLUS/DEFICIT (continued)

	2002		2001	
	Current	Capital	Current	Capital
	($000)	($000)	($000)	($000)
Debt expenses				
Due to municipalities - water and sewer		30,219	-	33,875
- street paving	-	(2,953)	-	(4,539)
- neighbourhood improvements	-	8,576	-	12,257
- waste management	-	5	-	(164)
- recreation projects	-	(41)	-	(359)
Accrued interest payable	(14,636)		10,511	-
Lease purchases - principal - M.V. Gallipoli	-	(486)	-	(447)
- M.V. Beaumont Hamel	-	(595)	-	(536)
- Sir Wilfred Grenfell	-	(628)	-	(567)
- Grace Hospital	-	(1,176)	-	(1,176)
Foreign exchange gains/losses - amortization	20,127	-	(23,420)	-
- realized	5,073	-	41,655	-
Pension related costs	242,386	-	225,196	-
Provision for debt repayment	-	(13,597)	-	(20,068)
Health care leases	-	394	-	353
St. Clare's Hospital	-	(750)	-	(750)
	252,950	18,968	253,942	17,879
Bad debt expenses				
Accounts and taxes receivable	5,994	-	12,395	-
Loans, advances and mortgages receivable	-	982	-	14,633
Investments	-	-	-	(30)
Guaranteed debt	-	4,348	-	706
	5,994	5,330	12,395	15,309
Total expenditure	209,439	24,221	205,152	32,775
Change in surplus/deficit	300,516	24,131	58,339	32,297
Net change in surplus/deficit	324,647		90,636	